



ONESOURCE[®]

Uncertain Tax Positions

v5.0 UNCERTAIN TAX POSITIONS

RELEASE DATE: APRIL 25, 2011

TAX & ACCOUNTING



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OVERVIEW



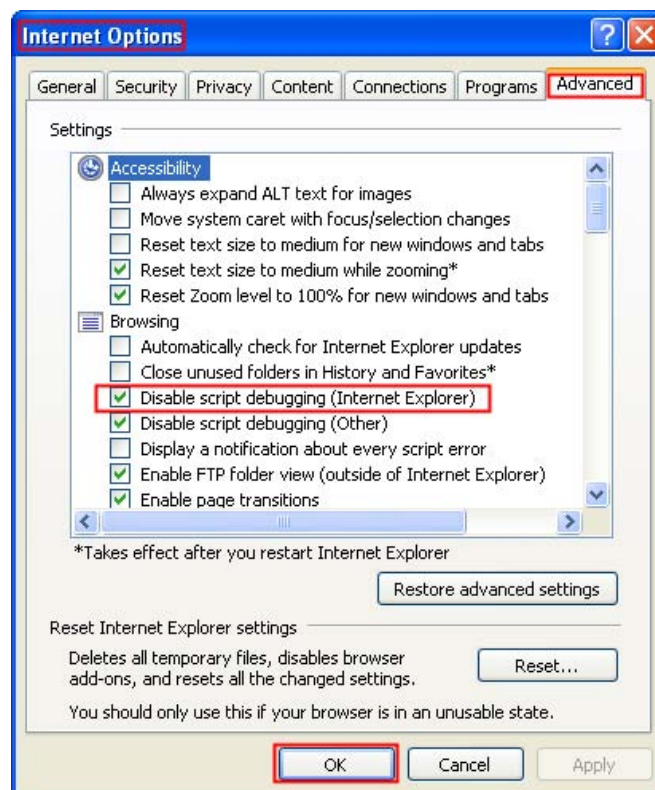
The Application menu and Navigation bar are referred to throughout this **Uncertain Tax Positions (UTP)** Application user manual.

WEB ADDRESS and BROWSERS

CURRENT SIGN ON

Currently, you access the **ONESOURCE® Uncertain Tax Positions Application (UTP App)** by going to the login page. The recommended browsers for the UTP App are Microsoft Internet Explorer® 7 and 8 and Mozilla Firefox® 3.5 or higher. It is highly recommended that you use Mozilla Firefox. If you are unable to install the Mozilla Firefox browser, you should download the desktop application from the **My UTP** page of the UTP App by opening up the last news item, the Internet Explorer 6.0. Notice, and follow the instructions.

Note: In Internet Explorer, pop-ups may appear in connection with a script on the page. You should disable script debugging in Internet Explorer by going to the **Tools** menu and clicking **Internet Options**. On the **Advanced** tab, make sure the **Disable script debugging** (Internet Explorer) check box is selected. If pop-ups continue to appear, refresh the UTP App.



LOGIN

SINGLE SIGN ON

Existing users will be able to migrate to the **ONESOURCE platform** and will easily be able to utilize Single Sign On. This will be made possible by a single user ID that will be used across all Thomson Reuters ONESOURCE products. The ONESOURCE Universal User ID provides Uncertain Tax Positions users the ability to seamlessly access other ONESOURCE applications without re-entering user credentials. Once you log in to the ONESOURCE platform, you will be able to access UTP. Also, the creation of new users within ONESOURCE will be available.

LOGGING INTO THE UTP APP

The URL for the ONESOURCE platform has been provided to you in a welcome email. If logging into the ONESOURCE platform to access UTP, Internet Explorer is the recommended browser.

PHASE 2:

You now have the option to migrate to a Universal ID and log into the ONESOURCE platform to access the UTP App.

- Users will now see the following additional options on their login screen
- **I HAVE A ONESOURCE USER ID**
- **CREATE A NEW UNIVERSAL ID**
- **LOGIN TO UNCERTAIN TAX POSITIONS**

I HAVE A ONESOURCE USER ID

If you have a ONESOURCE USER ID from using other ONESOURCE applications such as ONESOURCE Tax Provision or ONESOURCE Income Tax then, go to the **Uncertain Tax Positions login page**. You will need to enter your original **Uncertain Tax Positions login** and click **I Have A Universal ID**. Your Universal ID will be authenticated. Then, you need to follow a series of steps to link your Uncertain Tax Positions login to your existing ONESOURCE Universal ID.

Step 1: Go to your Uncertain Tax Positions login site.

ONESOURCE TAX PROVISION
Online Edition

Get Started Today!
Select the **CREATE A NEW UNIVERSAL ID** button to experience the full, high-performance integration of ONESOURCE. Click here to learn more about the advantages of ONESOURCE.

LOGIN

Username:

Password:

[Forgot Password?](#)

I HAVE A ONESOURCE USER ID
CREATE MY ONESOURCE USER ID
LOGIN TO UNCERTAIN TAX POSITIONS

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Step 2: At the login page, enter your existing **User name** and **Password** and click **I HAVE A ONESOURCE USER ID**

Note: When you provide your old login information, the registration process knows who you are, and will link your new account to your old account

Step 3: You will be redirected to log into the ONESOURCE platform.

- Enter your Password and click **REGISTER**

ONESOURCE™

LOGIN

Universal ID

Password

[Forgot password?](#) [Check browser](#) [Bookmark this page](#)

[LOGIN](#) [REGISTER](#)

DO YOU ALREADY HAVE A UNIVERSAL ID?

Our records indicate that you may already have a Universal ID.

If the user name above is entered correctly, enter your password and click Login button.

If however you need to register a new Universal ID, click Register button.

Need help? Contact ONESOURCE Support at 1-800-327-8829, Options 3, 4, 1 or [Click here](#) to e-mail your inquiry.

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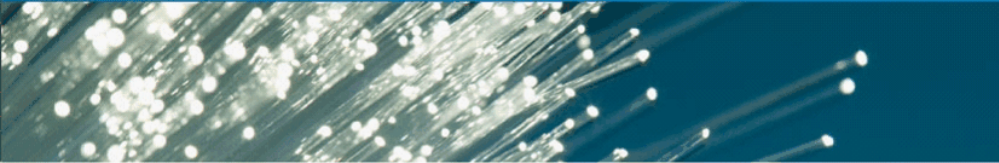
English

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- Next, click [Already Registered?](#)

Enter your **Universal ID** and **Password**, then click **LOGIN**

ONESOURCE™



REGISTER

Universal ID


Password

Confirm Password

Email Address

Confirm Email Address


[Already Registered?](#)



Click [here](#) to learn more about ONESOURCE

Need help? Contact ONESOURCE Support at 1-800-327-8829, Options 3, 4, 1 or [Click here](#) to e-mail your inquiry.

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ONESOURCE™



LOGIN

Universal ID

Password

[Forgot password?](#)

[Check browser](#)

[Bookmark this page](#)

DO YOU ALREADY HAVE A UNIVERSAL ID?


Our records indicate that you may already have a Universal ID.

If the user name above is entered correctly, enter your password and click Login button.

If however you need to register a new Universal ID, click Register button.

Need help? Contact ONESOURCE Support at 1-800-327-8829, Options 3, 4, 1 or [Click here](#) to e-mail your inquiry.

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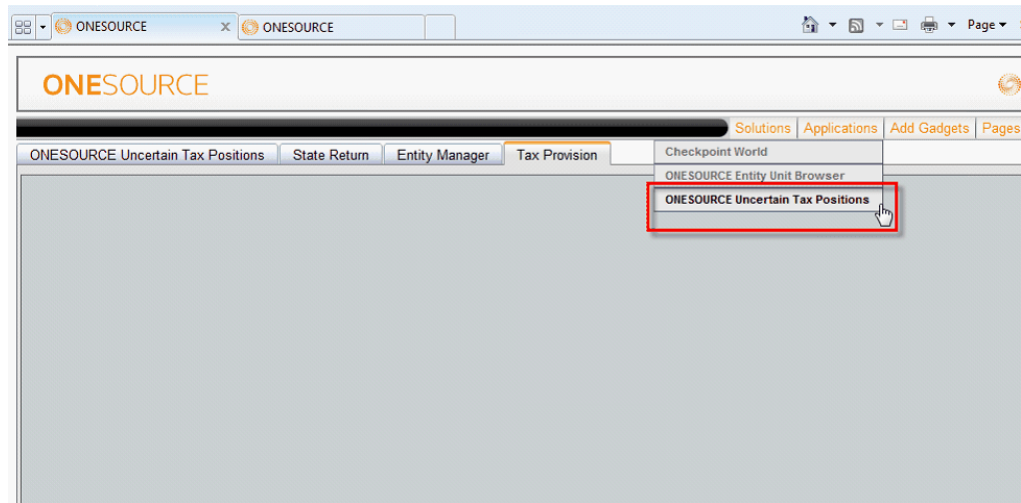


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[English](#)
[한국어](#)

Step 4: You are now in the ONESOURCE platform.

- On the menu bar, click **Applications**
- Click **ONESOURCE Uncertain Tax Positions**. Once the application opens, you can enter your Uncertain Tax Positions as you have in the past.



Note: The next time you log in, ONESOURCE Uncertain Tax Positions will be available.

CREATE A NEW UNIVERSAL ID

Step 1: Go to your URL for the Uncertain Tax Positions login site.

Step 2: At the login page:

- Enter your existing **Username** and **Password**.
- Click **CREATE MY ONESOURCE USER ID**

ONESOURCE™ TAX PROVISION
Online Edition

Get Started Today!
Select the **CREATE A NEW UNIVERSAL ID** button to experience the full, high-performance integration of ONESOURCE. Click here to learn more about the advantages of ONESOURCE.

LOGIN

Username:

Password:

[Forgot Password?](#)

I HAVE A ONE SOURCE USER ID
CREATE MY ONE SOURCE USER ID
LOGIN TO UNCERTAIN TAX POSITIONS

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Step 3: The Universal ID registration page will open

- Enter a **Password** (it can be the same as your old password)
- Enter **Email Address**
- Confirm **Email Address**
- Click **REGISTER**

ONESOURCE™

REGISTER

Universal ID:

Password:

Confirm Password:

Email Address:

Confirm Email Address:

[Already Registered?](#) **REGISTER**

Click [here](#) to learn more about ONESOURCE

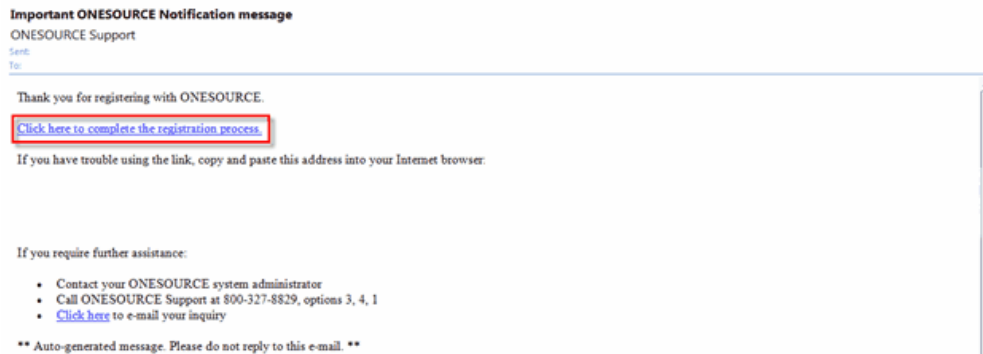
Need help? Contact ONESOURCE Support at 1-800-327-8829, Options 3, 4, 1 or [Click here](#) to e-mail your inquiry.

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Note: If your UserID is already taken, you are allowed to create a new one

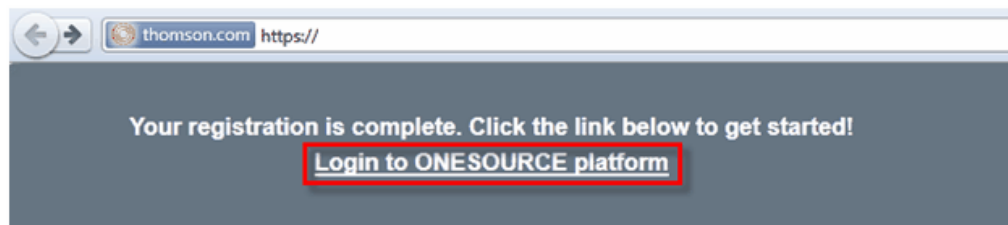
Step 4: You will receive an email from ONESOURCE Support, with the subject...Important ONESOURCE Notification message

- Click on the link provided to activate your account...**Click here to complete the registration process**



Next, you will receive the message Your registration is complete. Click the link below to get started!

Login to ONESOURCE platform



Step 5: Go to the site the ONESOURCE platform.

Please, bookmark this link to for quick access to Uncertain Tax Positions, in the future

- Login using your new **Universal ID** and **Password**

ONESOURCE™

LOGIN

Universal ID

Password

[Forgot password?](#) [Check browser](#) [Bookmark this page](#) [LOGIN](#)

Click Here to Learn How to Orchestrate Your Tax Processes with ONESOURCE WorkFlow Manager

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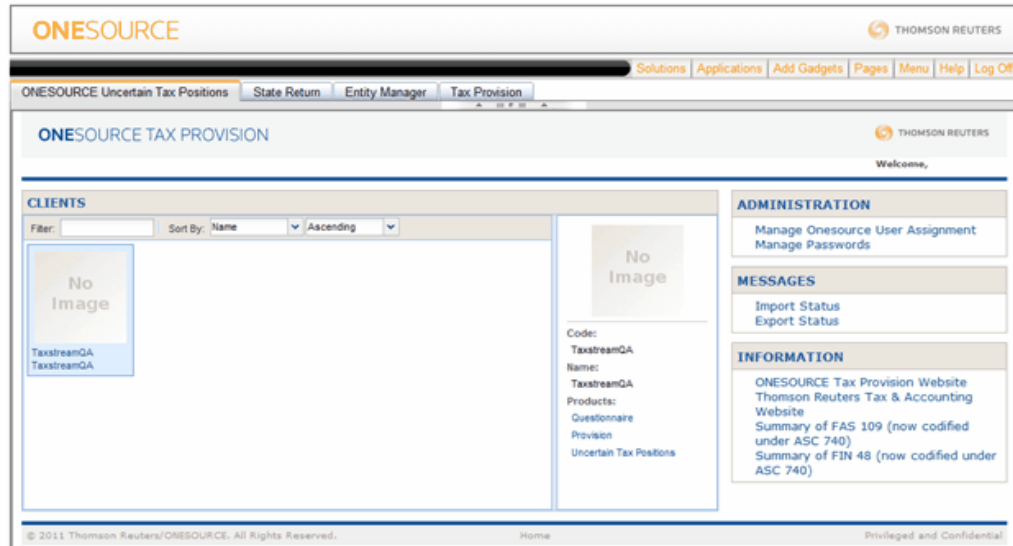
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Step 6: You are now on the ONESOURCE platform

- On the menu bar, click **Applications**
- Click **ONESOURCE Uncertain Tax Positions**.



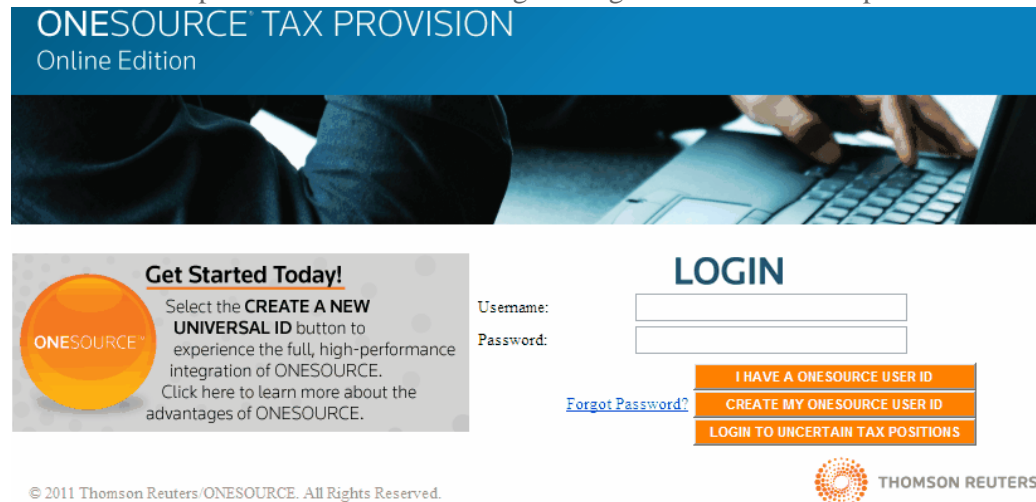
Once the application opens, you can enter your Uncertain Tax Positions as you have in the past



PHASE 3 IS IN FEBRUARY 2012!

You will be required to migrate to using a Universal ID and log into the ONESOURCE platform in order to access the UTP App.

The **LOGIN** button will no longer be available, leaving only the two **REGISTER** buttons. You log in using the ONESOURCE login screen; your option is to migrate to the ONESOURCE platform. You now must log in using the ONESOURCE platform.



Note: On the log in screen, click on **GET STARTED TODAY!** for migration information

TO LOG IN:

1. Enter your **username** and **password** in the LOGIN dialog box. The username and password are case-sensitive
2. Click **LOGIN** to be directed to the homepage

PASSWORDS

You can now change your own password. Be sure to change your password regularly to ensure the safety of data.

1. On the homepage, click the **Manage Passwords** link under **ADMINISTRATION**.
2. Enter your **current password** and a **new password**.
3. Select **Change Password**. You should receive a confirmation message, "**Password successfully changed**" and you will be redirected to the homepage

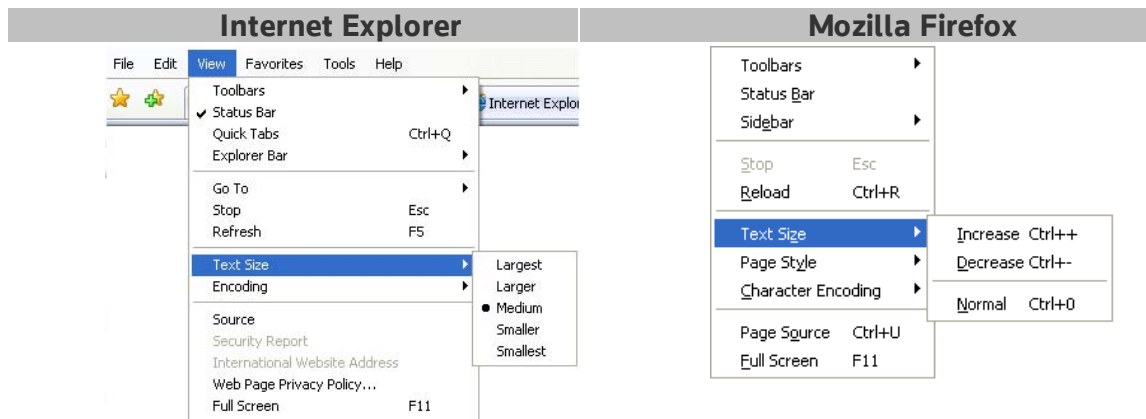
Note:

- A password should be complex and unique. Passwords must be at least eight (8) characters, and contain at least one of each of the following: lowercase letters, uppercase letters, and numbers.
- If you are unable to remember your password or are unable to log in, please [contact the Support Group](#).

Note: If you have migrated your username and login using the ONESOURCE platform, *this step has changed*. Instead, you will select the **Menu | Setup** area of the ONESOURCE platform.

TEXT SIZE

The font on the page can be adjusted to make text larger or smaller. To adjust text size, select the **View** menu option, click **Text Size**, and select a **font size**.



MENU

The **UTP App Menu** is in the upper left corner.

HOME

Click **Home** to return to the homepage.

CONTACT

Click **Contact** to display a blue pop-up box with contact information for the **ONESOURCE Tax Provision Support Group** and the **UTP Committee**.

- If you are having trouble with the software and aren't sure how to proceed, call or email the Support Group for guidance.
- If you have suggestions, comments, constructive criticism, or new feature/functionality requests, email the UTP Committee so that your feedback can be taken into consideration when determining future development of the UTP App.



HELP

Click **Help** to display the **UTP App User Manual**.

SIGN OUT

Click **Sign Out** to sign out of the UTP App and ONESOURCE Tax Provision.

Note: If you are idle for more than 30 minutes, you will be logged out of the UTP App. You will be warned when you are about to be logged out and you will have the option to extend your timeout. When you attempt to perform an action after you have been logged out, a warning message displays letting you know you have been logged out. Click **OK** to be redirected to the Login page.

Note: If you have migrated your **Username** and log in using the ONESOURCE platform, this step has changed. Instead, you will select **Log off** from the **Menu** area of the ONESOURCE platform.

ADMIN CENTER



The **Admin Center** section is where Administrative users can view and manage Job History, Audit Trail, Documentation, Labels & Groups, FX Rates, Interest & Penalties, Users, Datasets & Reporting Datasets, Components and Admin Params. Read/Write & Read Only users will also have access to select areas of the Admin center based on their permissions.

USERS

Select the **Users** tab.

USER ADMIN

From the Manage drop-down menu, select **Users**.

TO ADD A NEW USER:

To create new users, you must contact the [Support Group](#). You will be asked to provide a written request that states that the user should have the right to access your data. Include the **user's name**, **email address**, and the **level of access** they should have (Admin, Read/Write, Read-Only) in the request.

TO EDIT A NEW USER:

1. Double click the field to edit and make your changes
2. Click **Save**

Note: All fields are editable, except the User Login field.

TO DISABLE A USER:

1. Double-click the **Disabled?** column for the user you would like to disable
2. Select **Yes** from the drop-down list
3. Click **Save**

Note: Users cannot be deleted - only disabled.

TO CANCEL CHANGES:

After editing a user, you may wish to cancel the changes you made. This option is available before clicking Save.

1. Click **Cancel**
2. Click **Yes**

USER RIGHTS

After users have been created, you may need to change their level of access in the UTP App. To do so, click the **Users** tab and select **User - Role Assignment** from the Manage drop-down menu.

Note: If you have migrated to the **ONESOURCE platform**, then you will need to manage users in the **Menu | Setup** area of the platform.

Each user can have different rights in the application, depending on the activities they are required to perform:

Non Administration – Read Only

- Allows a user to see and export data and reports for assigned units and sub-consolidations
- Provides no access to Admin Center
- Provides no access to Merge Datasets in MY UTP Tab'

Non Administration – Read/Write

- Allows a user all the rights of Read-only users
- Allows a user to enter, import, modify and/or delete data in the system
- Provides a user access to select areas of the Admin Center
- Job History, Audit Trail, Documentation, Labels & Groups, FX Rates and Interest & Penalties

Administration – Read/Write

- Allows a user all the rights of a Non Administration - Read/Write user
- Provides a user access to the rest of the Admin Center
- Users (if Admin has adequate permissions), Datasets & Reporting Datasets, Components

TO ASSIGN USER RIGHTS:

For One user:

1. Select the user to which you wish to assign rights
2. Click the desired Role Name (Admin, Read/Write, Read Only) for that user
3. Click **Save**. A User-Role Assignment Saved Successfully message displays in a yellow box at the top of the page

For Multiple users:

1. Hold Ctrl while selecting the users to which you wish to assign user rights
2. Click the desired Role Name (Admin, Read/Write, Read Only) for those users
3. Click Save. A User-Role Assignment Saved Successfully message displays in a yellow box at the top of the page.

Note: To select all users in the table, hold Shift while clicking the first and last users.

TO EDIT USER RIGHTS:

Follow the same steps as for assigning user rights above.

TO CANCEL CHANGES:

After editing a user's rights, you may wish to cancel the changes you made. This option is available before clicking **Save**.

Click **Cancel**

USER ASSIGNMENT

After users have been created, you may need to adjust their access to units and subconsolidations. When a new user is created, the user is assigned to all your units, but to none of your subconsolidations.

TO ASSIGN UNITS:

1. Select **User - Unit Assignment** from the Manage drop-down menu.
2. Select the **user(s)** to whom you wish to assign units.
 - To select **multiple users**, hold **Ctrl** while selecting users
 - To select **all users**, hold **Shift** while clicking the first and last users
3. Select the **units** to which users should have access by holding **Ctrl** while selecting **units**.
 - To select all units, hold **Shift** while clicking the first and last units
4. Click **Save**. A User successfully assigned message displays in a yellow box at the top of the page.

TO ASSIGN SUBCONSOLIDATIONS:

1. Select **User - SubConsolidation Assignment** from the Manage drop-down menu.
2. Select the **user(s)** to whom you wish to assign **SubConsolidations**.
 - To select **multiple users**, hold **Ctrl** while selecting **users**
 - To select **all users**, hold **Shift** while clicking the first and last users
3. Select the **SubConsolidations** to which users should have access by holding **Ctrl** while selecting **SubConsolidations**.
 - To select all **SubConsolidations**, hold **Shift** while clicking the first and last unit in the box
4. Click **Save**. A User successfully assigned message displays in a yellow box at the top of the page.

TO VIEW ASSIGNMENTS:

To view the Units/SubConsolidations assigned to a user, click on the **user**. Assigned Units/SubConsolidations are highlighted in blue.

TO UNASSIGN COMPONENTS FROM USERS:

1. Hold **Ctrl** while de-selecting Units/SubConsolidations.
2. Click **Save**.

TO CANCEL CHANGES:

If you accidentally added or removed Units/SubConsolidations to/from a user, click **Cancel** to revert back to the original assignments. This option is only available after changes have been made, but before clicking **Save**.

TO IMPORT:

User assignments can be edited through an Import spreadsheet. Refer to the [Import/Export Categories](#) section for more information.

MANAGE USER ASSIGNMENT

Note: You must Contact Support to create NEW users. This only applies to users that are new and therefore can not migrate. The following steps are for users that have migrated.

To manage the assignment of users:

CREATE THE USERS IN ONESOURCE PLATFORM IN MENU | SETUP

1. Select **Users**
2. Actions | **Add New**

Enter:

1. Login
2. Full Name
3. Email
4. Password
5. Verify Password

In Group Assignment:

1. In the Available Groups box, select **UTP_ System _ OSW**
2. Select the top arrow to move **UTP_ System _ OSW** to the Member of box
3. Select **Create**
4. Log out of ONESOURCE platform

Note: No other assignments need to be made at this time regarding the UTP user assignment.

Next, you will need to log in to the UTP URL.

SELECT MANAGE ONESOURCE USER ASSIGNMENT

1. In the Username list find the username, click the box
2. In the Firm Name find the Firm and click the box
3. Select **Save Users**
4. Log out of the UTP software

Note: Once this process is completed, the user will no longer be available in the Username list.

YOU WILL RECEIVE EMAIL NOTIFICATION FROM ONESOURCE SUPPORT WITH LINK TO COMPLETE REGISTRATION

1. When you select the link you will receive a message that says "Your registration is complete. Click the link below to get started!"
2. Click **Login to ONESOURCE platform**, you select this link to login to the ONESOURCE platform.
3. At this time, you will be required to change your password.
4. Once you type in the password information, click **Save**

For the final step, in ONESOURCE platform go to **Applications | Launch UTP**. You will only need to launch the application once in the ONESOURCE platform. ONESOURCE remembers the application was opened and will save the application on the page. You could go to Pages and select delete page if you don't like which page it opens on.

COMPONENTS

Select the **Components** tab to manage components and unit-component assignments.

COMPONENTS

Components are also referred to as Categories in the UTP App and ONESOURCE Tax Provision.

Note: If a category is deleted from the Provision side (Permanent Difference, Temporary Difference, or Tax Adjustment), but is used by the UTP App (i.e., a position with that code exists in one or more datasets), the associated positions are deleted from the dataset. With no category to reference, the data in the system has nowhere to go. Be cautious when deleting categories on the Provision side. It is recommended that you use the Admin Center: Components in the UTP App to manage categories.

UNITS

1. From the Manage drop-down list, select **Units**
2. Select **Add**
3. Enter the Code and Name
4. Select the **Type**, **Country**, and **Currency** from the drop-down lists
 - You can type in the country or currency for which you are looking in the drop-down field to easily locate it
5. Select **Save**. A Unit successfully created success message displays in a yellow box at the top of the page.

Note: If you select USD, CAD, EUR, GBP or JPY as the currency for the unit (from the final drop-down list), the corresponding symbol displays when viewing reports in the UTP App in Local Currency.

STATES

1. From the Manage drop-down menu, select **States**.
2. Select **Add**.
3. Enter a **unique code** and the name of the custom jurisdiction.
4. Select **Save**. A State successfully created message displays in a yellow box at the top of the page.

Note: Many jurisdictions are in the system by default. You do not need to create these jurisdictions.

- United States: The 50 states, AO (All Other), BS (Blended State), and Federal

- Canada: 13 Provinces (AB - Alberta, BC - British Columbia, MB - Manitoba, NB - New Brunswick, NL - Newfoundland and Labrador, NT - Northwest Territories, NS - Nova Scotia, NU - Nunavut, ON - Ontario, PE - Prince Edward Island, QC - Quebec, SK - Saskatchewan, YT - Yukon) and Canada
 - Other: National, Great Britain
-

SUB-CONSOLIDATIONS

1. From the Manage drop-down menu, select **SubConsolidations**.
2. Select **Add**.
3. Enter a **Name** for the SubConsolidation.
4. Select **Save**. A SubConsolidation successfully created message displays in a yellow box at the top of the page.

To assign units to SubConsolidations:

1. Select the **SubConsolidation** you to which you wish to add units.
2. Select the **Assignment Mode** button.
3. Select the **Code/Unit** you wish to add to the SubConsolidation. You can select multiple Code/Units by holding the Ctrl key while selecting them.
4. Select **Save Assignments**. A SubConsolidation successfully updated message displays in a yellow box at the top of the page.

To Unassign Units from a SubConsolidation:

1. Hold down **Ctrl** while de-selecting the units.
2. Select **Save Assignments**. A SubConsolidation successfully updated message displays in a yellow box at the top of the page.

TO CANCEL CHANGES:

If you accidentally add a unit to a SubConsolidation or accidentally remove a unit from a SubConsolidation, select **Cancel** to revert back to the original assignments. This option is only available after changes have been made, but before clicking Save Assignments.

Note: Select the **Assignment Mode** button to leave assignment mode.

Permanent Differences

1. From the Manage drop-down menu, select **Permanent Differences**.
2. Select **Add**.
3. Enter a **unique Code** and the Name of the Permanent Difference.
4. Select **Save**. A Permanent Difference successfully created message displays in a yellow box at the top of the page.

Temporary Differences

1. From the Manage drop-down menu, select **Temporary Differences**.
2. Select **Add**.
3. Enter a **unique Code** and the Name of the Temporary Difference.
4. Select **Save**. A Temporary Difference successfully created message displays in a yellow box at the top of the page.

Tax Adjustments

1. From the Manage drop-down menu, select **Tax Adjustments**.
2. Select **Add**.
3. Enter a **unique Code** and the Name of the Tax Adjustment.
4. Select **Save**. A Tax Adjustment successfully created message displays in a yellow box at the top of the page.

To Edit a Component

1. Select the **component** you wish to edit from the Manage drop-down menu.
2. Double-click the **field** to be edited.
3. Make your changes.
4. Select **Save**.

Notes:

- All fields are editable, except the Code field for Units, Permanent Differences, Temporary Differences, and Tax Adjustments.
- For units associated with a dataset, you cannot make changes to the Unit Type or Country. A lock displays to the left of the code for these units.

To Delete a Component:

1. Select the **component** you wish to delete from the Manage drop-down menu.
2. Select the **Unit, State, SubConsolidation, Permanent Difference, Temporary Difference, or Tax Adjustment** you would like to delete.
3. Select **Delete**.
4. Select **Yes** to permanently delete the selected component.

Note: Permanent Differences, Temporary Differences, and Tax Adjustments that are in use in the UTP App cannot be deleted. When you try to delete such a category, a *Could not delete: *Component Type** is associated with # UTPs error message displays.

TO CANCEL CHANGES:

After editing a component, you may wish to cancel the changes you made. This option is available before selecting Save.

1. Select **Cancel**.
2. Select **Yes**.

UNIT-COMPONENT ASSIGNMENT

After you have created components, you may need to make changes to component-unit assignments. Permanent Differences, Temporary Differences, and Tax Adjustments created are automatically assigned to all of your units.

TO ASSIGN COMPONENTS TO UNITS:

1. Select the **component type** (Permanent Differences, Temporary Differences, or Tax Adjustments) you wish to assign to units from the Manage drop-down menu.
2. Select **Assignment Mode**

3. Select the **Code/Unit** to which you wish to assign components
4. Select the **components** you wish to assign to the unit by holding down Ctrl while selecting them
5. Select **Save Assignments**. A Components successfully assigned message displays in a yellow box at the top of the page

Notes:

- While in Assignment Mode, you can switch between Permanent Differences, Temporary Differences, and Tax Adjustments to assign them to all your units. You can also switch to SubConsolidations in order to assign units to them.
 - While in Assignment Mode, you cannot add, edit, or delete components.
 - Select Assignment Mode to leave assignment mode
-

TO VIEW ASSIGNMENTS:

To see which components are assigned to a unit, select the unit. Assigned components are highlighted in blue.

TO UNASSIGN COMPONENTS FROM UNITS:

1. Hold **Ctrl** and de-select components
2. Select **Save Assignments**

TO CANCEL CHANGES:

If you accidentally added a component to a unit or accidentally removed a component from a unit, select Cancel to revert back to the original assignments. This option is only available after changes have been made, but before clicking Save Assignments.

IMPORT/EXPORT CATEGORIES

You can use an Import spreadsheet template to populate UTP categories. If you do not have an Import Categories spreadsheet template, you can export one from the software.

1. In the **Admin Center**, select the **Components** tab.
2. Select **Export**. Your export will be added to the queue and you will be notified via a popup in the upper left corner when it is complete.
3. Select **With Assignments** to export your categories with assignments (the #CUC# and #CUNC# tabs are populated) or **Without Assignments** to export categories without assignments. Job Status : Your Export Job "job number" has completed. Select the job number link to access the spreadsheet.
4. Select **Open** the Excel file.
 - The spreadsheet template will have multiple sheets, each representing a category.
 - All the sheets that are exported apply to the UTP App.
5. When you finish populating the file, be sure to save it.

Once you finish populating your Import Categories spreadsheet, you can import it into the UTP App:

1. In the **Admin Center**, select the **Components** tab.
2. Select **Import**

3. Browse to the file you wish to import.
4. Select **Open** then **Import**. Your import will be added to the queue and you will be notified via a popup in the upper left corner when it is complete.
 - If the import is successful, the Errors column will contain all zeros. Select Done to return to the UTP App.
 - If the import is not successful, the Errors column will indicate how many errors occurred on the sheet. Select on the sheet to view the corresponding error detail which provides information about the location of errors in the file.
1. Correct your import template with the information provided.
2. Select **Done** to return to the UTP App and start again from Step 1 above.

Notes:

- For detailed information about the columns in the spreadsheet go to the My UTP section in the UTP App and refer to the UTP App Import Categories guide.
 - Users are not exported from the UTP App because users cannot be added or edited through the Import spreadsheet.
-

DATASETS & REPORTING DATASETS

Select the Datasets & Reporting Datasets tab to manage datasets and reporting datasets.

DATASETS

Select **Datasets** from the Manage drop-down menu. Datasets are the way scenarios are defined in the system. They can represent any period in time: month, quarters, year-to-date, annual, etc. Datasets can be copied to run multiple scenarios. They are rolled over from period to period.

TO ADD A NEW DATASET:

1. Select **Add**
2. Enter a **Dataset Name**
3. Select whether the dataset should be:
 - GAAP (UTP calculation based on ASC 740-10-50 (formerly FIN 48))
 - IFRS (UTP calculation based on IAS 12(ED))
4. Select the **No** radio button next to for Read-Only. You will not be able to add to this dataset if you select Yes
5. Select a **Fiscal Year** for the dataset
6. Select a **Fiscal Period** (FY for full year, Q1 for the first quarter, M1 for January, etc.)
7. Select **Empty** as the Transaction
8. Select **Save**

TO EDIT A DATASET:

1. Double-click the **field** to edit and make your changes
 2. Select **Save**
-

Notes:

- Editing of datasets that are a part of Sequential Reporting Datasets is not allowed.

These datasets have a lock to the left of their Dataset Name

- Editing of datasets which are marked as Read-only is not allowed. These datasets have a lock to the left of their Dataset Name and their Read-only (RO?) column says Yes
 - You cannot make any changes to the current dataset you are in. Switch the dataset via the Settings and then make your changes as needed
-

TO DELETE A DATASET:

1. Select the **Dataset** you would like to delete
2. Select **Delete**
3. Select **Yes** to permanently delete the dataset

TO CANCEL CHANGES:

After editing a dataset, you may wish to cancel the changes you made. This option is available before clicking Save.

1. Select **Cancel**
2. Select **Yes**

DATASET MAINTENANCE

DATASETS CAN BE:

- Marked as Read-Only to ensure changes aren't made to them
- Copied to create different scenarios
- Rolled over to the next period

READ-ONLY DATASETS

Lock any datasets that are final to ensure that data is preserved, and not accidentally modified. The data and related reports in a read-only dataset can be viewed, but not modified. To make changes to the dataset, remove the read-only designation.

1. Double-click in the **RO?** column
2. Select **Yes** from the drop-down
3. Select **Save**. A lock displays to the left of the Dataset Name to indicate the dataset is Read-Only

TO COPY A DATASET:

1. Select **Add**
2. Complete the information for the dataset you are creating. (Refer to the [Add a New Dataset](#) section for more information.)
3. Select **Copy** as the Transaction
4. Select the **Dataset** from the drop-down list
5. Only datasets which have the same fiscal year and designation as your new dataset are available from the drop-down list
6. Select **Save**

TO ROLL OVER A DATASET:

1. Select **Add**
2. Complete the information for the dataset you are creating. (Refer to the [Add a New Dataset](#) section for more information.)

3. Select **Rollover** as the Transaction
4. Select the **Dataset** from the drop-down list. Only datasets from the previous fiscal period with the same designation as your new dataset appear in the drop-down list
5. Select **Save**

Note: Datasets with a fiscal period of Year to Date (YTD) cannot be rolled over.

EXAMPLE:

New Dataset Fiscal Year and Period	Datasets Available from Drop-down Menu
Full Year - 2011	Full Year - 2010 OR Quarter 4 - 2010
Quarter 2 - 2011	Quarter 1 - 2011
Month 1 - 2011	Month 12 - 2011 OR Full Year - 2011

REPORTING DATASETS

Datasets can be added/combined together to create a Reporting Dataset:

- Sequential Reporting Datasets are used by the UTP App with the Dataset Merge functionality. They combine datasets from continuous periods.
- Additive Reporting Datasets are currently not used by the UTP App and are therefore not available to be created in the Admin Center. They combine datasets from the same time period.

Note: For Sequential Reporting Datasets, the ending balances from the first dataset must tie exactly to the beginning balances from the subsequent dataset. Datasets created using the rollover functionality (i.e., Q1 into Q2 into Q3, etc.) ensure that the ending balances from the first period correspond to the beginning balances in the next sequential period.

Select Reporting Datasets from the Manage drop-down menu.

TO ADD A NEW REPORTING DATASET:

1. Click **Add**
2. Enter the name of the reporting dataset
3. Click **Save**. The reporting dataset will be added with a Type ID = SEQ

TO EDIT A NEW REPORTING DATASET:

1. Double-click the **Name field** to edit the name of the reporting dataset
2. Make your changes
3. Click **Save**

TO DELETE A REPORTING DATASET:

1. Click the **reporting dataset** you would like to delete
2. Click **Delete**
3. Click **Yes**

TO ASSIGN DATASETS TO A REPORTING DATASET:

1. Select **Assignments** from the Manage drop-down menu
2. Select the reporting dataset you'd like to assign datasets to from the Select Reporting Dataset drop-down
3. Click on the **first dataset** which should be a member of the reporting dataset from the Available to Add list and click **Save Assignment**. The selected dataset will then display in the Already a Member list

Note: The Available to Add list dynamically changes based on the datasets which are added to your reporting dataset. Only datasets which have the appropriate fiscal year and period appear in the list.

4. Repeat Step 3 until you have assigned all necessary datasets to your reporting dataset
5. If you make a mistake and need to remove a dataset from your reporting dataset, click the **red X** in the last column of the table. Only the last dataset in the reporting dataset can be removed.

DOCUMENTATION

Select the **Documentation tab** to work with the attachments. The Documentation tab shows you the attachments you have on your positions in the UTP App for the current unit, across datasets. You can see how many items to which a file is attached, as well as how many times the same file appears in the database. The # Items Attached To and Actual File Count may not always be the same number because the Create Copy option is available when mass adding notes and attachments.

RELOAD

If you've added a new attachment and it does not display in the Documentation tab, click **Reload** to refresh the table.

EXPORT SELECTED

You can export attachments you have in the UTP App in a zip file. Select the box next to the attachments and click the **Export Selected** icon.

VIEW DOCUMENT POSITION-ASSIGNMENTS

1. Click the **View Assigned Contingencies** icon for the attachment you're interested in.
2. A box opens to the right of the attachment list which displays the attachment name and all positions which have the selected attachment in the current unit. The dataset is the first part of the position description.
 - Position Description Format: Dataset Name / Position Code / Name / Jurisdiction / Year

INTEREST AND PENALTIES

In **Admin Center**, select the **Interest & Penalties** tab to Manage interest and penalties.

INTEREST

Select **Interest** from the Manage drop-down menu. The interest information for all the positions in the current unit/dataset is in the Interest table.

- Positions with International Interest Rate Tables: A Calculator icon displays to the left of the unit code. The start date in the table is the start date from the first row of the custom table and the end date is the end date from the last row of the custom table.
- To view the full International Interest Rate Table for a position, click the **Calculator** icon. A pop-up displays the table, including the Compounding Option for the position.

PENALTIES

Select **Penalties** from the Manage drop-down menu. The penalty information for all positions in the current unit/dataset is in the Penalties table.

CUSTOM TABLE

Select **Custom Table** from the Manage drop-down menu. You have the ability to create custom rate tables with unlimited rows and reference these tables when calculating interest. The Custom Rate Table can be created in Excel. You can Export Interest table and Import Custom table to gain efficiencies from the software.

Note:

- You have the ability to create a custom rate table which can be applied to other positions. The custom rate table can have multiple rows. For example, if you create a custom rate table for Germany you could apply the custom rate table, Germany, to one or more positions
 - Positions with International rate tables have an asterisk (*) next to the start and end dates
 - The Export I&P icon is greyed out and unavailable when you are in the Custom Table functionality
-

EXPORT INTEREST AND PENALTIES

You can export all information in the Interest and Penalties tables to Excel.

1. Click **Export I&P**. Your export will be added to the queue and you will be notified via a popup in the upper right corner when it is complete
2. Click **OK**

Notes:

- Interest and Penalties information is located on separate tabs in the same Excel workbook
 - This information cannot be imported back into the UTP App in this format. The export is for your records only
-

EXPORT INTEREST AND PENALTIES - CUSTOM RATE TABLE

You can export all information in the Interest & Penalties Custom Rate tables to Excel.

1. Click **Export Interest Table**. Your export will be added to the queue and you will be notified via a popup when it is complete
2. Click **OK**
3. Select the **#UTP_TABLE#** tab
4. Enter a Table **Code**
5. Enter a **Table Name**
6. Enter the Action of **A** for Add, **U** for Update, and **D** for Delete
7. Select the **#UTP_TABLE_DETAIL#**
8. Enter the **Table Code**
9. Enter the **Start Date**]
10. Enter the **End Date**
11. Enter the **Compounding Option**
12. Enter the **Interest Rate**

Notes:

- The separate tabs available in the workbook are **#UTP_TABLE#** and **#UTP_TABLE_DETAIL#**
 - When the custom rate table is exported you will see all the underlying rates for each Code, previously created
 - Typically, the Table Code would be the name of a country or something that would identify it as a certain subset of interests
 - The Name is to expand upon the code, given
 - Start Date and End Date are displayed for the custom rate table. The dates must be sequential and rates entered for the rate table to work
 - The type of Compounding Option is required, as well. S=Simple, D=Daily, M=Monthly, Q=Quarterly. These options trigger the time value and tell time value how to do the math on the rates that are entered
 - Interest Rate can be entered in increments
 - This information can be imported back into the UTP App in this format and then applied to a position
-

RELOAD

If you add a new position, or change any interest and/or penalties information, click **Reload** to refresh the table.

RECALCULATE INTEREST

You can now recalculate interest across more than one unit at a time.

1. Click **Recalculate Interest** and the Recalculate Interest Across Units box will popup
2. You can select all units (put check in checkbox next to Unit column header) or a selection of units (put check in checkbox next to individual units) for which to recalculate interest.
3. Click **Recalculate Interest**. Your interest request will be added to the queue and

you will be notified via a popup in the upper right corner when it is complete.

FX RATES

Select the **FX Rates** tab to Manage FX Rates.

TO IMPORT FX RATES:

1. Click **Import Rates**
2. Browse to the file you wish to import.
3. Click **Open** then **Import**. Your import will be added to the queue and you will be notified via a popup in the upper right corner when it is complete.
 - If the import is successful, the Errors column will contain all zeros. Click Done to return to the UTP App
 - If the import is not successful, the Errors column will indicate how many errors occurred on the sheet. Click on the sheet to view the corresponding error detail which provides information about the location of errors in the file
 1. Correct your import template with the information provided.
 2. Click **Done** to return to the UTP App and start again from Step 1 above.

If you attempt to import FX Rates for a dataset which is marked as Read-Only, the import status will indicate errors occurred on the sheet. The Dataset is Read-Only: Dataset Name error message displays. If this is the only error in your import, click **Done** to return to the UTP App where you will see the other rates you imported in the FX Rates table.

TO EXPORT FX RATES:

Click **Export Rates**. Your export will be added to the queue and you will be notified via a popup in the upper right corner when it is complete.

- This option exports all units in all datasets that have been created, along with their associated FX rates. You can easily make changes in the exported Excel file and re-import the file to bring the changes into the UTP App.

Note: Do not make any changes to the Unit Code or Dataset Name fields in each row of the Excel sheet. Changes here do not update the units and datasets in the UTP App. They will cause the import to fail for that row.

TO EDIT FX RATES:

1. Double-click the **field** to edit
2. Make your changes. A red comment marker displays in the upper left when a change has been made.
3. Click **Save**. An All rates successfully updated message displays at the top of the page.

Note: Read-Only datasets cannot have their FX Rates edited. Datasets which are marked as read-only have a lock to the left of the Unit column. Edits are not allowed on these rows in the FX Rates table.

TO RELOAD THE FX RATES TABLE:

Click **Reload** to refresh the FX Rates table

TO CANCEL CHANGES:

After editing rates, you may want to erase the changes you made. This option is available before clicking Save.

1. Click **Cancel**
2. Click **OK**

LABELS

Select the Labels & Groups tab to manage labels and label groups. You would create Labels and Label Groups in order to represent the data as required for Uncertain Tax Positions and Reserves. A label can be part of a label group. Also, a label group can be part of a label group.

This is a way to flag different positions and bring them together on reports so that you could group them one way for management reporting then group them another way for the IRS Schedule UTP. You also might want to group them at a different way for your Journal Entries.

LABEL ADMIN

Select **Labels** from the Manage drop-down menu.

TO ADD A NEW LABEL:

1. Click **Add**
2. Type the new **Label Name**
3. Click **Save**

Note:

- **Label Codes** are a new feature for v.5.0
 - The preferred format for label names is: Label_Name. Use the underscore (_) instead of creating a label name that contains a space.
 - Label names are case sensitive.
-

TO IMPORT A LABEL:

1. Click **Import Labels/Groups**
2. Type the new **Label Name**
3. Click **Save**

TO EXPORT A LABEL:

1. Click **Export Labels/Groups**
2. Type the new **Label Name**
3. Click **Save**

TO EDIT A LABEL:

1. Double-click the **Label Name**
2. Make your changes
3. Click **Save**

TO DELETE A LABEL:

1. Select the **Label**
2. Click **Delete**
3. Click **Yes**

TO CANCEL CHANGES:

After adding or editing a label, you may wish to cancel the changes you made. This option is available before clicking Save.

1. Click **Cancel**
2. Click **Yes**

TO VIEW LABEL POSITION ASSIGNMENTS:

1. Select the **Label**
2. Click **View Assigned**
3. A box opens to the right of the label list. The box displays the label name and all positions that have been assigned the selected label in the current Unit/Dataset.

LABEL GROUPS

TO ADD A NEW LABEL OR GROUP:

1. Click **Add**
2. Type the new **Label Group Name**
3. Click **Save**

Note:

- The preferred format for label group names is: Label_Group_Name. Use the underscore (_) instead of creating a label group name that contains a space.
- Label group names are case sensitive.

TO EDIT A NEW LABEL OR GROUP:

1. Double-click the **Label Group Name**
2. Make your changes
3. Click **Save**

TO DELETE A NEW LABEL OR GROUP:

1. Select the Label Group
2. Click **Delete**
3. Click **Yes**

TO CANCEL CHANGES:

After adding or editing a label group, you may wish to cancel the changes you have made. This option is available before clicking Save.

1. Click **Cancel**
2. Click **Yes**

TO VIEW LABEL GROUP- LABEL ASSIGNMENTS:

1. Select the **Label Group**
2. Click **View Assigned**
3. A box opens to the right of the label group list . The box displays the label group name and all labels (Type = L) and label groups (Type = G) that have been assigned the selected label group in the current Unit/Dataset.

ASSIGNMENTS

Select **Assignments** from the Manage drop-down menu. Labels and Label Groups can be assigned to Label Groups.

TO ASSIGN LABELS AND LABEL GROUPS TO LABEL GROUPS:

1. Click the **Label Group** to which you would like to assign labels.
2. Hold **Ctrl** while selecting labels (Type = L) and/or label groups (Type = G).

Note:

- Circular references can not be created when assigning labels and label groups to label groups and assignments can only be one level deep.
 - A label group can not be assigned to itself. Once you select a label group (ie. Label_Group_1) to make assignments to, Label_Group_1 will no longer be available to be assigned.
 - If you assign Label_Group_1 to Label_Group_2, Label_Group_1 can not contain any label groups. Label group to label group assignments can only be one level deep.
-

3. Click **Save**. A Label Group successfully updated message displays in a yellow box at the top of the page.

TO VIEW ASSIGNMENTS:

To view the labels and label groups assigned to a label group, click on the **Label Group**. Assigned labels and label groups are highlighted in blue.

TO UNASSIGN LABELS FROM LABEL GROUPS:

1. Click the **Label Group** from which you would like to unassign labels or label groups
2. Hold **Ctrl** while de-selecting the labels
3. Click **Save**

TO CANCEL CHANGES:

If you accidentally added or removed a label or label group from a label group, click **Cancel** to revert back to the original assignments. This option is only available after changes have been made, but before clicking **Save**.

IMPORT/EXPORT LABELS, LABEL GROUPS, AND ASSIGNMENTS

Labels, label groups, and assignments can be imported and exported into the software. You can use an Import spreadsheet template to populate UTP labels and label groups. If you do not have an Import label spreadsheet template, you can export one from the software.

1. In the Admin Center, select the **Labels & Groups** tab.
2. Select **Export Labels/Groups**. Your export will be added to the queue and you will be notified via a popup in the upper left corner when it is complete.
3. Select **Label** then a Job Status : Your Export Job "job number" has completed. Select the **job number** link to access the spreadsheet.
4. Select **Open the Excel file**.
 - The spreadsheet template will have multiple sheets, each representing a Labels & Groups
 - All the sheets that are exported apply to the UTP App
5. When you finish populating the file, be sure to save it.

Once you finish populating your Import Labels & Groups spreadsheet, you can import it into the UTP App:

1. In the Admin Center, select the **Labels & Groups** tab.
2. Select **Import Labels/Groups**
3. Browse to the file you wish to import.
4. Select **Open** then Import. Your import will be added to the queue and you will be notified via a popup in the upper left corner when it is complete.
 - If the import is successful, the Errors column will contain all zeros. Select Done to return to the UTP App.
 - If the import is not successful, the Errors column will indicate how many errors occurred on the sheet. Select on the sheet to view the corresponding error detail which provides information about the location of errors in the file.
1. Correct your import template with the information provided.
2. Select **Done** to return to the UTP App and start again from Step 1 above.

Note:

- You will have a Label Code for Labels with the default code of LBL
 - You will have a Label Group Code for Labels with the default code of LBG
-

AUDIT TRAIL

Select the **Audit Trail** tab to view the Categories & Numbers Audit Trails.

The Audit Trail is now available for the UTP App. Historical Audit Trails which may be required for auditing purposes are available on a request-only basis. Please contact [Support](#) if needed.

1. The Audit Trail allows you to filter the Categories and Number audit information in different ways in order to easily find the information you are looking for. Select the arrow to the left of each line in the Audit Trail Filters section to see the available

options.

Available main filters:

- Categories: Component or User.
 - Numbers: Component, Dataset, Jurisdiction, Unit or User
2. After selecting the main filter, select the specific subset of data for which you'd like to view audit information. For example, if you select Dataset as the main filter for the Numbers Audit Trail, you will need to choose which dataset's audit information you'd like to see.
 3. Once you select the specific subset of data, all the related data will display to the right of the Audit Trail Filters. Click the double arrow to the right of the Audit Trail Filters header to hide the Filters pane.
 4. You will most likely have many pages of audit information which display in the table. Cycle through the pages until you find the item you are looking for.
 5. Click the **View Detail** icon to the left of the position info to bring up the Audit Documentation window which will show the modification(s) which were made to the position. The Modified Date, Modified By and Modification # (ex. 1 of 3) display at the top, followed by a table which reviews the position's information (varies depending on what you've selected in the filters).
 6. Click **Next** to compare Old Value vs. New Value for the fields and to see Modification information for each time the position was changed.

JOB HISTORY

Select the **Job History** tab to view the history of your *Import*, *Export* and *Interest Jobs* which went through the queue.

The Job History table will provide you with the type of job, job ID, time stamps for when the job started and ended and the status of the job.

Click the Status icon will provide you with different information depending on the main type of job:

- Imports: Import Status box
- Exports: Generated Excel file for the Export
- Interest: Recalculate Interest Results box

Select **Import Jobs**, **Export Jobs**, or **Interest Jobs** from the first View drop-down menu depending on the job history you are looking for. The second View drop-down for Import and Export jobs allows you to filter the list by type of job.

TYPES OF IMPORT JOBS:

- UTP Items: Items from Uncertain Positions/My UTP
- UTP Categories: Categories/Components from Admin Center
- UTP Rates: FX Rates from Admin Center
- UTP Interest: Custom Rate Tables from Admin Center
- UTP Labels & Groups: Labels & Groups from Admin Center

TYPES OF EXPORT JOBS:

- UTP Categories Summary: Categories to OTP from Uncertain Positions/My UTP
- UTP Categories With Assignments: Categories/Components from Admin Center with Assignments
- UTP Categories Without Assignments: Categories/Components from Admin Center without Assignments
- UTP Interest Penalties: Interest & Penalties from Admin Center
- UTP Items: Items from Uncertain Positions/My UTP
- UTP Numbers: Current: Numbers - Current option to OTP from Uncertain Positions/My UTP
- UTP Rates: FX Rates from Admin Center
- UTP IFRS Items: IFRS Items from Uncertain Positions/MY UTP'
- UTP Interest Tables: Custom Rate Tables from Admin Center
- UTP Label Group with Assignments: Labels & Groups with assignments from Admin Center
- UTP Label Group without Assignments: Labels & Groups without assignments from Admin Center

INTEREST JOBS

- Recalculate Interest: Recalculate Interest from Admin Center

REFRESH


If you run an import, export or interest job and it doesn't display in the table, click **Refresh** to update the table.

SETTINGS

DATASET/UNIT SELECT

After a dataset is created for the UTP App, you need to set it as the current dataset to make it available for population with data:


1. Click **Settings**. The Dataset / Unit Select box pops up in the middle of the page.



Dataset / Unit Select

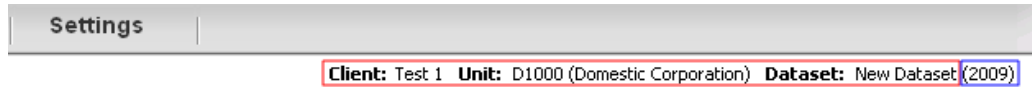
Dataset:
Test 1

Unit:
D1000: Domestic Corporation

☐ Always Show 

 Cancel  Save

2. Select the **dataset** and **unit** from the drop-down lists. You can choose to have the Dataset / Unit Select box display every time the application loads by checking the **Always Show** box.
3. Click **Save**. The dataset and unit display in the upper right below the Navigation bar. The dataset year also displays in parentheses next to the dataset name.



The screenshot shows a horizontal bar with a 'Settings' tab on the left. To the right of the tab, the following text is displayed: 'Client: Test 1 Unit: D1000 (Domestic Corporation) Dataset: New Dataset (2009)'. The entire text area is enclosed in a red rectangular border. The year '(2009)' in the dataset name is highlighted with a blue rectangular border.

Settings | **Client:** Test 1 **Unit:** D1000 (Domestic Corporation) **Dataset:** New Dataset (2009)

MY UTP



NEWS & ANNOUNCEMENTS

This section provides you with important news and updates from ONESOURCE Tax Provision. New release notes, as well as any scheduled downtime for software updates, are located here. The Import Template is also available, as well as the "desktop" version of the UTP App for Internet Explorer 6.0 users.

The News & Announcements section default shows the top three stories. However, each news item can be hidden or shown by clicking the title or the green arrow to the left of the title.

QUICK LINKS

IMPORT

Import your UTPs into the application. For more information on importing, refer to the [Import](#) section.

EXPORT

Export UTP items, UTP categories, and UTP numbers from the application. For more information on exporting, refer to the [Export](#) section.

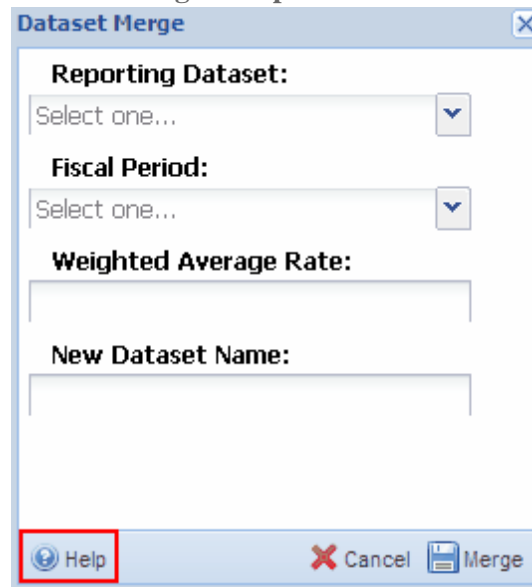
BATCH PRINT

Batch Print the main reports from the application into PDF or XLS files. For more information on batch printing, refer to the [Batch Print Reports](#) section.

DATASET MERGE

Merge multiple datasets to create a Full Year (or other time period) dataset. To create a merged dataset, you first need to create a sequential reporting dataset that includes all the datasets for the merged dataset. For more information on dataset merge, click **Help** in the Dataset Merge window. Refer to the [Dataset Merge Approach](#) section for more information.

Dataset Merge: Help



Dataset Merge: Help




Dataset Merge

Reporting Dataset:
Select one... ▼

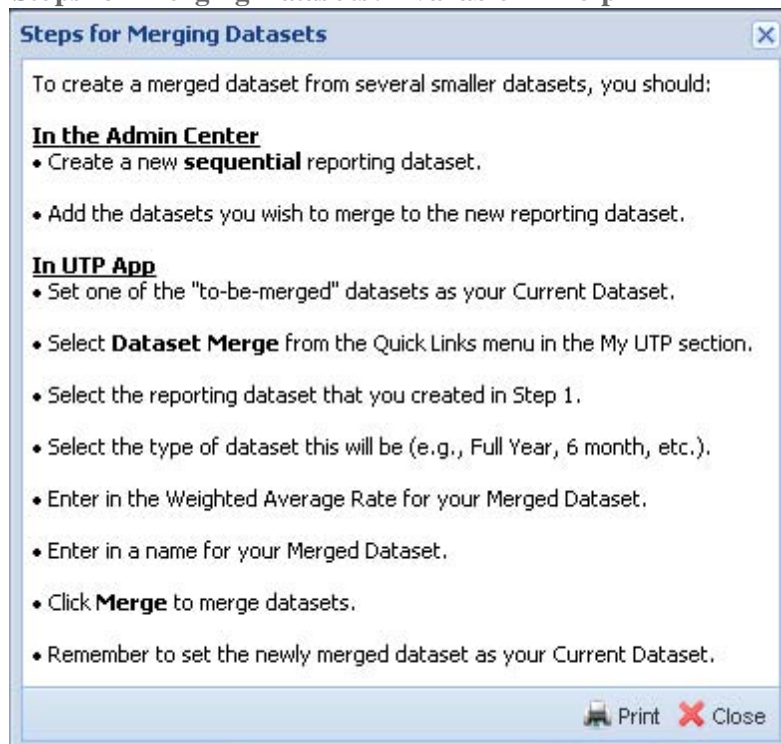
Fiscal Period:
Select one... ▼

Weighted Average Rate:
[Text Input Field]

New Dataset Name:
[Text Input Field]

 **Help**  **Cancel**  **Merge**

Steps for Merging Datasets: Available in Help



Steps for Merging Datasets



To create a merged dataset from several smaller datasets, you should:

In the Admin Center

- Create a new **sequential** reporting dataset.
- Add the datasets you wish to merge to the new reporting dataset.

In UTP App

- Set one of the "to-be-merged" datasets as your Current Dataset.
- Select **Dataset Merge** from the Quick Links menu in the My UTP section.
- Select the reporting dataset that you created in Step 1.
- Select the type of dataset this will be (e.g., Full Year, 6 month, etc.).
- Enter in the Weighted Average Rate for your Merged Dataset.
- Enter in a name for your Merged Dataset.
- Click **Merge** to merge datasets.
- Remember to set the newly merged dataset as your Current Dataset.

 **Print**  **Close**

DATASET MERGE APPROACH

Dataset Merge allows you to take data from multiple single period datasets to create a year-to-date dataset for disclosure purposes. The beginning and ending balances of the single period dataset must flow from period to period. Datasets created using the rollover functionality (i.e., Q1 into Q2 into Q3, etc.) ensure that ending balances from the first period agree with beginning balances in the next sequential period.

A sequential reporting dataset is created. Single periods are associated with one another by sequentially adding each dataset to the reporting dataset.

Note: Set one of the “to-be-merged” datasets as your current dataset in order for the Dataset Merge to be successful.

The Dataset Merge creates the year-to-date dataset when it is selected in the UTP App.

1. Click My UTP on the Navigation bar
2. Click the Dataset Merge option under Quick Links. A dialog box asks you to select the reporting dataset and the period of the merged dataset.
3. Enter the Weighted Average Rate and a name for your merged dataset
4. Click Merge
5. Once the datasets have merged successfully, set the merged dataset as your current dataset

MERGED DATASET RESULTS

- All positions entered in single period datasets are seen in the reports.
- Beginning balances come from the first dataset.
- Beginning (spot) FX Rates come from the first dataset.
- The NCS/EQ determination (prior) comes from the first dataset.
- Ending balances come from the last dataset in which a position was active.
- Ending (spot) FX Rates come from the last dataset.
- The NCS/EQ determination (current) comes from the last dataset in which a position was active.
- No distinction is made as to when a position was finalized. Reports will not display that a position was settled in Q2 as opposed to Q3.
- All notes and attachments added throughout the position's life are viewable in the merged dataset.
- Label assignments and the positions' status come from the last dataset in which a position was active.
- Footnotes on reports come from the last dataset.

Note: If there is a subsequent change to any of the underlying datasets in the original reporting dataset, then the Dataset Merge needs to be redone in order to view the effect of the change in a new merged dataset.

NOTE REGARDING FX RATES:

The Weighted Average rate which is entered when the merge occurs is initially applied to all units in your merged dataset. After you have your merged dataset, you will be able to make adjustments to your FX Rates across all your units. Refer to [Administration Center: FX Rates](#) section for more information on updating your FX rates across all units.

NOTE REGARDING NCS/EQ DETERMINATION:

If a position is NCS in the first dataset and EQ in the last dataset (or vice versa), the position's current designation will switch to the prior during the merge, (i.e., if the position is NCS (prior) and EQ (current), the position will come into the merged dataset as NCS (prior) and NCS (current). The UTP App does not support the movement from NCS to EQ or EQ to NCS.

UTP GUIDES

Documentation regarding the functionality of the UTP App is located in several guides.

IMPORT TEMPLATE GUIDE

Details about Import Template columns and importing templates into the UTP App.

IMPORT CATEGORIES GUIDE

Details about Import Categories columns and importing categories into the UTP App.

QUICK START GUIDE

Initial setup of and navigation through the UTP App.

CALC FUNCTIONALITY GUIDE

Examples of entering positions into the UTP App:

- Permanent Difference example
- Temporary Difference example
- State Nexus example

SETTLEMENT GUIDE

Details about the Full and Partial Settlement workflows, as well as examples.

UTP CALCULATIONS

Explanations of the calculations in the UTP App have been provided

ITEM INVENTORY CALCULATIONS

All calculations on the item inventory report are listed here for the various views.

CURRENCY TRANSLATION ADJUSTMENT (CTA) EXPLANATION

Explanations of the CTA calculations used in the UTP App.

NCS/EQ EXPLANATION

Explanations of the NCS & EQ options as well as the various results of changing this designation.

KNOWN ISSUES

A list of Known Issues in the UTP App, along with suggested solutions (if available) and expected resolution dates (if available).

RELEASE NOTES ARCHIVE

An archive of past Release Notes for the UTP App.

RELEASE BLACKOUT PERIODS

Indicates when releases and/or patches may be expected during the year.

UNCERTAIN POSITIONS

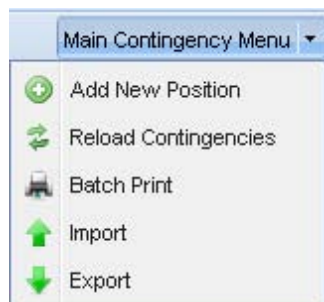


The Uncertain Positions section is a unit level summary of all the positions entered for a unit in the current dataset. From the **Contingencies table**, you can view and manage all positions for a unit. This section allows you to enter and modify positions, as well as add and view supporting documentation for a position.

Note: The number of rows in the Contingencies table displays in the lower left.

ADD A NEW POSITION

The Main Contingency Menu drop-down is to the right in the Uncertain Positions section.



ADD A NEW POSITION IN A GAAP DATASET

TO ADD A NEW POSITION:

1. Select the **Main Contingency** Menu drop-down
2. Click **Add New Position**. The workflow to add a new position begins
3. Select the Type of Position you are entering. The selection you make here determines the information required during the workflow
4. Click **Next**

TO IDENTIFY A POSITION:

1. Select the **Code + Name** of the UTP you are adding from the first drop-down menu
2. Select the **Year** in which the issue arose
3. Select the **Jurisdiction** for the position. This selection also determines the information required during the workflow
 - The country of the unit you are in determines the Federal/National jurisdiction option available, i.e., United States - Federal; Canada - Canada; United Kingdom - Great Britain; Other (including Undetermined) - National
4. Select the **Classification** (STAT to TAX or GAAP to TAX). This selection has no impact on any calculations or reports. It is recommended that you use this as a way to create a [duplicate position](#)
5. Select whether the position should be marked as **Non-Cash, Equity**, or **None**. For more information on this selection, refer to the [Non-Cash and Equity](#) section
6. If you have selected **Temporary Difference** as the Type of Issue, you also need to select the **Deferred Category** (C or NC) for the position
7. Click **Next**

Add New Contingency Item

Identify the Issue

Uncertain Tax Position:	P1000: Meals Entertainment	▼
Year:	2008	▼
Jurisdiction:	FED: Federal	▼
Classification:	STAT to TAX	▼
Equity / Non-Cash:	None	▼

Back Cancel Next

TO INPUT INFORMATION FOR THE AMOUNT IN QUESTION (AIQ):

1. Select the **Resolved In** quarter and year from the drop-down menus. The resolved-in quarter and year determine whether the related Taxes Payable should be classified as current or non-current. The UTP App compares the dataset year with the resolved-in year. If the difference is 12 months or less, the Taxes Payable are current.
 - Select N/A for the Resolved in Year, if appropriate. Positions with a Resolved in Year of N/A display as non-current on the Payable Report and in the Payable sections of the Journal Entry Report
2. Select the Statute of Limitations **quarter** and **year** from the drop-down menus
 - Select N/A for the Statute of Limitations Year, if appropriate
3. Enter the **AIQ** as a negative number if the amount was a decrease to taxable income when it was originally taken on the return/provision
4. Enter the **requested rates**. Depending on the Type of Issue and the Jurisdiction you have selected, different Tax Rate fields display. The rates you enter here on the Issue Details - As Filed page default to the Issue Details - Unrecognized Position page
5. Click **Next**

Add New Contingency Item

Issue Details - As Filed

Current Period

Resolved In: Q3 2011

Statute of Limitations: Q2 2013

Amount In Question: (1,000,000)

Current Tax Rate: .35

Back Cancel Next

TO MAKE THE MORE LIKELY THAN NOT DETERMINATION FOR PERMANENT DIFFERENCES AND TAX ADJUSTMENTS:

1. Make a selection and click **Next**
 - If you select the **No** radio button: The Amount Expected to be Sustained (AETBS) is set to zero and the Probability Table does not display.
 - If you select the **Yes** radio button: The Probability Table displays .

Add New Contingency Item

Likelihood Analysis

Upon ultimate audit resolution, is it more likely than not (greater than 50% chance) that the position will be sustained?

☒ Yes ☐ No

Back Cancel Next


TO DETERMINE THE LIKELIHOOD ANALYSIS:




1. After selecting the **Yes** radio button on the previous page, the Probability Table displays.
2. Click **Recalculate** to populate the Amount Sustained Current column with *1/8th increments* of the total Amount in Question. The incremental amounts in buckets 2 - 8 can be edited as needed, as long as they are in descending order.
3. Assign a percentage, not exceeding *100% cumulatively*, for each threshold level of the Amount Sustained Current. When the cumulative probability is *51% or greater*, the *corresponding amount in the Amount Sustained Current column is the AETBS*.
4. Click **Next** when your cumulative probability equals 100%

Add New Contingency Item

Probability Analysis

#	Amount Sustained Current	Probability Current%	Cumulative Probability
1)	(1,000,000)	0	0
2)	(875,000)	20	20
3)	(750,000)	25	45
4)	(625,000)	10	55
5)	(500,000)	45	100
6)	(375,000)	0	100
7)	(250,000)	0	100
8)	(125,000)	0	100
9)	0	0	100

 [Recalculate](#) 100%

 Back  Cancel  Next

TO INPUT INFORMATION FOR THE AMOUNT EXPECTED TO BE SUSTAINED (AETBS):

1. For Permanent Differences and Tax Adjustments, the AETBS is populated according to your entries in the Probability Table. You cannot edit this amount on this page. If you want to make a change to the AETBS, click the **Back** button to return to the Probability Table
2. For Temporary Differences, enter the AETBS in this field
3. Depending on the Type of Issue and the Jurisdiction you have selected, different Tax Rate fields display. These rate fields contain the rates you entered on the Issue Details - As Filed page. They are editable fields. Enter the requested rates
4. Click **Next**




Add New Contingency Item

Issue Details - Unrecognized Position

Current Period

Amount Expected to be Sustained:

Current Tax Rate:

 Back  Cancel  Next

TO INPUT ADDITIONAL INFORMATION ABOUT THE POSITION:

- **Interest and Penalties**

Interest and Penalties can be calculated offline or by using TimeValue TaxInterest. For more information, refer to the [Interest and Penalties](#) section. If you follow a

Below the Line treatment of interest and penalties, enter the Federal and State Tax Rates for the interest amounts to ensure that the benefit is calculated correctly.

- **Hot Interest**

Is basically a 2% penalty which is added to the rate for the specified time period.

- **Other Tax Adjustments**

Tax Adjustments can be added to issues to increase or decrease the total amount to be provided. For instance, if the issue was providing for recognition of income and there would be an offsetting tax credit associated with recognizing that income, the credit would be entered here.

Add New Contingency Item

Interest and Penalties

Current Period

Interest:	10,000
Fed Tax Rate - Interest:	.35
State Tax Rate - Interest:	.06
Penalties:	0
Other Tax Adjustment 1:	0
Other Tax Adjustment 2:	0

Interest & Penalties Calculator

Back Cancel Save

ADD A NEW POSITION IN AN IFRS DATASET

The workflow for adding a position in an IFRS dataset is largely similar to adding a position in a GAAP dataset. This section will only review the non-text differences.

WHEN IDENTIFYING A POSITION:

Select the Classification (STAT to TAX or IFRS to STAT). This selection has no impact on any calculations or reports. It is recommended that you use this as a way to create a [duplicate position](#).

SCENARIO ANALYSIS FOR PERMANENT DIFFERENCES AND TAX ADJUSTMENTS:

1. Make a selection and click **Next**




- If you select the **No** radio button: The Amount Expected to be Sustained (AETBS) is set to zero and the Scenario Analysis does not display.
- If you select the **Yes** radio button: The Scenario Analysis displays.

Add New Contingency Item

Scenario Analysis

Complete analysis for the position based on multiple scenarios?

☒ Yes ☐ No

 Back  Cancel  Next


TO DETERMINE THE SCENARIO ANALYSIS:




1. After selecting the **Yes** radio button on the previous page, the Scenario Analysis displays
2. Click **Recalculate** to populate the Possible Scenario Amount column with 1/8th increments of the total Amount in Question. The incremental amounts in buckets 2 - 8 can be edited as needed, as long as they are in descending order
3. Assign a percentage, not exceeding 100% cumulatively, for each applicable Possible Scenario Amount to calculate the Weighted Scenario Result. The Weighted Scenario Results are summed to arrive at the Cumulative AETBS which becomes your AETBS
4. Click **Next** when your cumulative Scenario Probability Current equals 100%

Add New Contingency Item

Scenario Analysis

#	Possible Scenario Amount	Scenario Probability Current %	Weighted Scenario Result	Cumulative AETBS
1)	(1,000,000)	0	0	0
2)	(875,000)	40	(350,000)	(350,000)
3)	(750,000)	10	(75,000)	(425,000)
4)	(625,000)	30	(187,500)	(612,500)
5)	(500,000)	5	(25,000)	(637,500)
6)	(375,000)	15	(56,250)	(693,750)
7)	(250,000)	0	0	(693,750)
8)	(125,000)	0	0	(693,750)
9)	0	0	0	(693,750)

 [Recalculate](#) 100%

 Back  Cancel  Next

NON-CASH AND EQUITY

FOR PERMANENT DIFFERENCES AND TAX ADJUSTMENTS:

- You have the option of marking the position as Equity, Non-Cash, or None (if neither applies) from the drop-down list.

- Positions marked as Non-Cash always display as Non-Current on the Payable and Journal Entry reports.
- Positions marked as None or Equity display as Current or Non-Current, depending on the Resolved Quarter/Year and Dataset Period/Year.

Add New Contingency Item

Identify the Issue

Uncertain Tax Position: P1000: Meals Entertainment ▼

Year: 2008 ▼

Jurisdiction: FED: Federal ▼

Classification: STAT to TAX ▼

Equity / Non-Cash: None ▼

None
Equity
Non-Cash

Back Cancel Next

FOR TEMPORARY DIFFERENCES:

- You have the option of marking the position as Equity, Non-Cash, or None (if neither applies) from the drop-down list.
- For all temporary differences, you must also select the Deferred Category for the position: Current or Non-Current. This category displays on the Deferred report, regardless of whether Equity or Non-Cash is selected.
- Positions marked as Non-Cash display as Non-Current on the Payable and Journal Entry reports.
- Positions marked as None or Equity display as Current or Non-Current, depending on the Resolved Quarter/Year and Dataset Period/Year.

Add New Contingency Item

Identify the Issue

Uncertain Tax Position: T1000: Bad Debt Reserve ▼

Year: 2008 ▼

Jurisdiction: FED: Federal ▼

Classification: STAT to TAX ▼

Equity / Non-Cash: None ▼

Deferred Category: | ▼

Current

Non-Current

Back Cancel Next

AFTER A POSITION HAS BEEN ROLLED OVER, YOU HAVE THE OPTION TO CHANGE THE EQUITY/NON-CASH OPTION.

- Positions cannot be changed from EQ to NCS or from NCS to EQ
- The Calculation Support Schedule, as well as the Uncertain Journal Entry and Uncertain Expense reports, show the reclassification of amounts
- For more information about this, please refer to the NCS/EQ Explanation guide on the My UTP page

INTEREST AND PENALTIES

Interest and Penalties can be calculated using TimeValue's TaxInterest software which is embedded in the UTP App. Interest can be calculated for both payments and refunds. Interest and Penalties can also be calculated offline and entered on the final data entry page.

Note: Interest rate tables are provided and updated by TimeValue on a quarterly basis. If you have any questions about the TimeValue interest tables, please contact them directly (800-426-4741).

Click Interest & Penalties Calculator button to use TimeValue TaxInterest to calculate your interest and/or penalties.

Add New Contingency Item

Interest and Penalties

Current Period

Interest:

Fed Tax Rate - Interest:

State Tax Rate - Interest:

Penalties:

Other Tax Adjustment 1:

Other Tax Adjustment 2:

Interest & Penalties Calculator

Back Cancel Save

After calculating your interest and/or penalties, you are returned to this page and the **View Report** button will appear to view the Interest & Penalties Schedule for the position. If you follow a Below the Line treatment of interest, remember to enter in rates for interest to ensure the benefit is correctly calculated.

HOT INTEREST

- Hot Interest is basically a 2% penalty which is added to the rate for the specified time period
- Hot Interest cannot be computed on refunds
- If you are using the Overpayment rate, Hot Interest will not be calculated if you enter a date
- When mousing over Hot Interest on the I&P Calculator page, For Large Corporate Underpayments displays offering further clarification

PENALTIES

Penalties cannot be computed on refunds

FEDERAL AND INTERNATIONAL FEDERAL POSITIONS

FEDERAL POSITIONS (DOMESTIC AND INTERNATIONAL)

Federal Positions displays the following page when you click **Interest & Penalties Calculator** on the final data entry page.

Note: After you select Domestic, International, or Custom the designation you did not select is grayed out. If you chose the wrong designation by mistake, uncheck the box next to Domestic or International Interest to open up both options again.

1. Select the **Domestic** radio button to calculate Interest and/or Penalties for the Domestic Federal jurisdiction, Canadian, or United Kingdom (GBR) jurisdictions that are pre-defined in the system
2. Select the **check boxes** for the area(s) you would like to calculate
3. Use the Calendar feature to select dates to ensure entry of dates in the correct format (MM/DD/YYYY).
4. Click **Calculate Interest & Penalties**. You are brought back to the previous data entry page now showing your interest and/or penalties amounts

Add New Contingency Item

Designation Select

Designation: ☒ Domestic ☐ International
☐ Custom

☒ **Domestic Interest**

Interest Calc on: 131,250

Interest Start Date: 03/15/2008

Interest End Date: 03/31/2010

Jurisdiction: FED

Use Overpayment?: ☐

☒ **Hot Interest**

Hot Interest Date: 10/15/2009

☒ **Penalty 6662**

Amount Subject to Penalty: 100,000

Date return Due: 03/15/2008

☒ **Penalty 6651**

Amount Subject to Penalty: 100,000

Date return Due: 03/15/2008

Date Received: 12/31/2008

 Back  Calculate Interest & Penalties

U.S. FEDERAL PENALTIES

- Penalty 6662: Substantial understatement of income tax

- Penalty 6651: Failure to file return when due

UNITED KINGDOM INTEREST TABLE

- Available start dates for the UK (GBR) interest table currently start on March 6, 1993. Entering in a date before 03/06/1993 will return an interest amount of zero

Note: Refer to the [Custom Rate Tables](#) section for information on the International designation.

STATE AND INTERNATIONAL POSITIONS

STATE POSITIONS (DOMESTIC STATES AND CANADIAN PROVINCES) AND CUSTOM JURISDICTIONS (DOMESTIC AND INTERNATIONAL)

State Positions and Custom Jurisdictions display the following page when you click **Interest & Penalties Calculator** button on the final data entry page.

Note: After you select Domestic, International, or Custom the designation you did not select is grayed out. If you chose the wrong designation by mistake, uncheck the box next to Domestic or International Interest to open up both options again.

1. Select the Domestic radio button to calculate Interest and/or Penalties for a Domestic State or Canadian Province that is pre-defined in the system. If you have a custom state designated with code UK, you will be able to access the United Kingdom interest table.
 - If you use this page to calculate interest for a custom jurisdiction, the rate table defaults to Federal and your interest amount may not be what you expected. We recommend building a custom rate table for custom jurisdictions
 - States/Provinces without their own rate tables default to Federal/Canada
 - States: Maine, Montana, Nevada, South Dakota, Washington, and Wyoming
 - Provinces: British Columbia, Manitoba, New Brunswick, Newfoundland and Labrador, Northwest Territories, Nova Scotia, Nunavut, Prince Edward Island, Saskatchewan, Yukon
2. Select the **check boxes** for the area(s) you would like to calculate
3. Use the Calendar feature to select dates to ensure entry of dates in the correct format (MM/DD/YYYY).
4. Click **Calculate Interest & Penalties**. You are brought back to the previous data entry screen now showing your interest and/or penalties amounts

Add New Contingency Item

Designation: ☐ Domestic ☐ International ☒ Custom

☒ **Custom Interest**

Interest Calc on: 262,500

Interest Table: TABLE 5M

Interest Start Date: 04/21/2008

Interest End Date: 04/30/2010

☒ **Penalties**

Penalty Rate: .01

Back Calculate Interest & Penalties

Note: Refer to the [Custom Rate Tables](#) section for information on the International designation.

INTERNATIONAL RATE TABLES

TO CALCULATE INTEREST AND/OR PENALTIES:

1. Select the **International** radio button to calculate Interest and/or Penalties for an International Federal jurisdiction or a Custom Jurisdiction (a custom state or an international jurisdiction other than Canada or United Kingdom). Because these custom jurisdictions do not have a rate table in TimeValue's TaxInterest, you can build your own rate table for the position and select the type of compounding (Daily, Monthly, Quarterly or Simple) for computing interest
2. Select **check boxes** for the area(s) you would like to calculate
3. Use the Calendar feature to select dates to ensure entry of dates in the correct format (MM/DD/YYYY).
4. Click **Calculate Interest & Penalties**. You are brought back to the previous data entry screen now showing your interest and/or penalties amounts

Note: Positions with International rate tables have an asterisk (*) next to the start and end dates

Add New Contingency Item

Designation Select

Designation: ☐ Domestic ☒ International ☐ Custom

☒ **International Interest**

Interest Calc on: 31,500

Compounding Method: Quarterly

Start Date	End Date	Interest Rate
03/15/2008	12/31/2008	21.25
01/01/2009	06/30/2009	24.75
07/01/2009	12/31/2009	28.00
X 01/01/2010	03/31/2010	31.50

[Add Rate Line](#)

☒ **Penalties**

Penalty Rate: .1

[Back](#) [Calculate Interest & Penalties](#)

TO BUILD AN INTERNATIONAL RATE TABLE:

- Enter the start dates and end dates and applicable rate for the period. Only valid rates are accepted:
 - Rates are available in .25% increments from 1% up to 25%
 - Rates are available in .50% increments from 25% up to 100%
- Click Add Another Rate to continue building the rate table over time
 - The start date is one day after the end date from the previous line and cannot be modified
 - The rate table can have multiple rates
 - The rates must be sequential

Note:

- To remove the last row from the rate table, click the X. Only the last line in the rate table can be removed
- Refer to the [Custom Rate Tables](#) section for information on the International designation

CUSTOM RATE TABLE

TO CALCULATE INTEREST AND/OR PENALTIES:

- Select the Custom radio button to calculate Interest and/or Penalties for an

International Federal jurisdiction or a Custom Jurisdiction (a custom state or an international jurisdiction other than Canada or United Kingdom). Because these custom jurisdictions do not have a rate table in TimeValue's TaxInterest, you can build your own rate table for the position and select the type of compounding (Daily, Monthly, Quarterly or Simple) for computing interest.

2. Select check boxes for the area(s) you would like to calculate.
3. Use the Calendar feature to select dates to ensure entry of dates in the correct format (MM/DD/YYYY). Click Calculate Interest & Penalties. You are brought back to the previous data entry screen now showing your interest and/or penalties amounts.

Add New Contingency Item

Designation: ☐ Domestic ☐ International ☒ Custom

☒ **Custom Interest**

Interest Calc on: 262,500

Interest Table: TABLE 5M

Interest Start Date: 04/21/2008

Interest End Date: 04/30/2010

☒ **Penalties**

Penalty Rate: .01

Back Calculate Interest & Penalties

TO BUILD A CUSTOM RATE TABLE IN THE IMPORT FILE:

1. Enter the start and end dates and applicable rate for the period. Only valid rates are accepted:
 - Rates can be imported/exported in the Interest & Penalties area of the Admin Center
 - Rates are available in .25% increments from 1% up to 25%.
 - Rates are available in .50% increments from 25% up to 100%.
 - The start date is one day after the end date from the previous line and cannot be modified.
 - The rate table can have multiple rates
 - You can create a custom rate table profile. For example, if you created one for

Germany you would be able to apply Germany to one or more positions.

Note:

- In versions prior to 5.0, you could enter up to five rows of rates. Now, you have the ability to create a table with unlimited rows and reference these tables when calculating interest.
 - To remove the last row from the rate table, click the X. Only the last line in the rate table can be removed.
-

ABOVE/BELOW THE LINE

Interest and Penalties on UTP balances can be treated as either Above the Line or Below the Line, depending on the determined accounting method.

ABOVE THE LINE

Interest and penalties calculated on UTP balances are treated as accrued interest and accrued penalties.

BELOW THE LINE

Interest and penalties calculated on UTP balances are treated as an additional tax expense. If you expect to deduct the interest when it is paid, you can provide for the interest, net of federal or state benefit, by entering the tax rates in the Fed and State Tax Rate - Interest fields.

UNDERPAYMENT AND OVERPAYMENT RATES

Interest can be calculated using either the **Underpayment or Overpayment rates** for Federal and Domestic States. Underpayment rates are typically higher than overpayment rates.

UNDERPAYMENT RATES (DEFAULT)

To calculate interest using the underpayment rates, enter the **Interest Start** and **End Dates** and click **Calculate Interest & Penalties**

OVERPAYMENT RATES

To calculate interest using the overpayment rates, enter the **Interest Start** and **End Dates**, select the **Use Overpayment** check box, and click **Calculate Interest & Penalties**

INTEREST AND PENALTIES CALCULATION SUPPORT SCHEDULE

This schedule shows the wrong signs for the calculated interest amount if:

- You use the Underpayment rate and your Interest Calc On amount is negative
 - You use the Overpayment rate and your Interest Calc On amount is positive
-

Note: This occurs because in these two scenarios, the interest amount TimeValue TaxInterest generates is the opposite sign of what the interest amount needs to be in the UTP App.

REMOVING INTEREST RATES

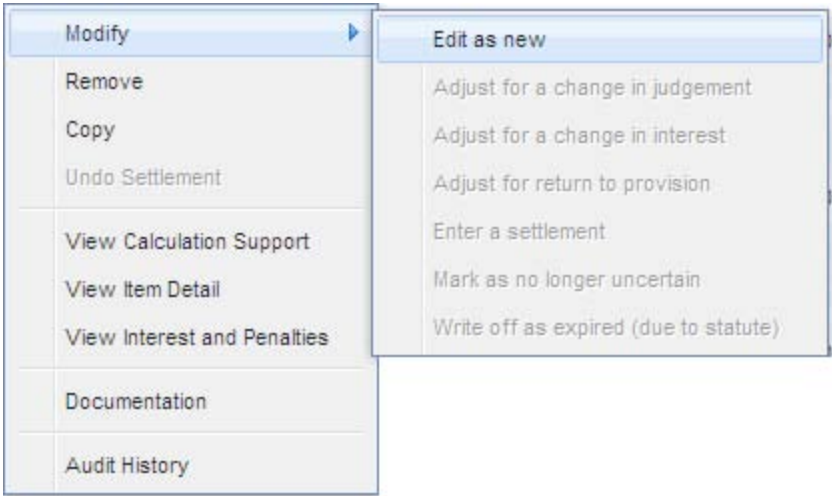
TO REMOVE INTEREST DATES FOR A POSITION:

1. Open the position's workflow
2. On the **Interest & Penalties Calculator** tab, delete the **Start** and **End Dates** and deselect the **Domestic** or **International Interest** check box
3. On the Interest and Penalties tab, click **Save**

HISTORIC CTA

You can manually enter the **Historic CTA** balances to capture the Historic CTA you may be calculating offline. This allows you to track the currency gain and loss on a position over a period of time.

In **Uncertain Positions** select a position and then **Edit as New**



Select the **Interest** and **Penalties** tab then enter the **Historic CTA Current** balance

Position Type	Identify the Issue	Issue Details	Likelihood	Likelihood Probability	Unrecognized Position	Interest and Penalties
Interest and Penalties						
<u>Current Period</u>						
Interest:		<input type="text" value="237250"/>				
Fed Tax Rate - Interest:		<input type="text" value=".35"/>				
State Tax Rate - Interest:		<input type="text" value="0"/>				
Penalties:		<input type="text" value="0"/>				
Other Tax Adjustment 1:		<input type="text" value="0"/>				
Other Tax Adjustment 2:		<input type="text" value="0"/>				
Historic CTA Current:		<input type="text" value="100000"/>				
<input type="button" value="Interest & Penalties Calculator"/>						
<input type="button" value="View Report"/>						

The software can also calculate this Historic CTA for you. In Action Items, select **Update Cumulative Historic CTA**
Click **Go**

In the Reporting area, there are new views to support this Historic CTA amount.

1. Select the **Uncertain Deferred Rollforward** or the **Uncertain Payable Rollforward** report, Jurisdiction, Gross / Benefit Option, Currency, Unit / Subconsolidation, Label / Label Group

Note: Select the **Reporting Currency**

2. Click **Get Report**
3. Select the report options, **view Historic CTA, group by, show, and detail**
4. Click the Set Report Options button
5. The reports will display the Unit Code, Year, Country, Jurisdiction, Type, Uncertain Item, Status, C/NC, CTA Beg Balance, CTA Change, and Total CTA

Reporting

Report:

Uncertain Deferred RollForward

Jurisdiction:

Federal + All States

Gross / Benefit Option:

Net of Benefit

Currency:


Reporting

Unit / Subconsolidation:

D1000 (Domestic Corporation)

Label / Label Group:

Select one...

 Get Report

COPY POSITION

Positions with a status = New can be copied, allowing you to easily create many positions via the workflow.

1. Choose the position you would like to copy, click the position's **Item Menu** and click **Copy**. All fields in the workflow are pre-populated based on the position you are copying
2. Type of Position cannot be modified - click **Next**
3. UTP Code/Description cannot be modified. You must change either the Year, Jurisdiction or Classification in order to not create a duplicate position
4. Proceed through the workflow, making changes as necessary. The rates entered on the As Filed screen do not default to the Unrecognized Position screen
5. Once you are done copying the position, click **Save**
6. You will then be asked "Would you like to copy to another Jurisdiction?" Click **Yes** if you'd like to cycle through the workflow again or **No** to close the workflow

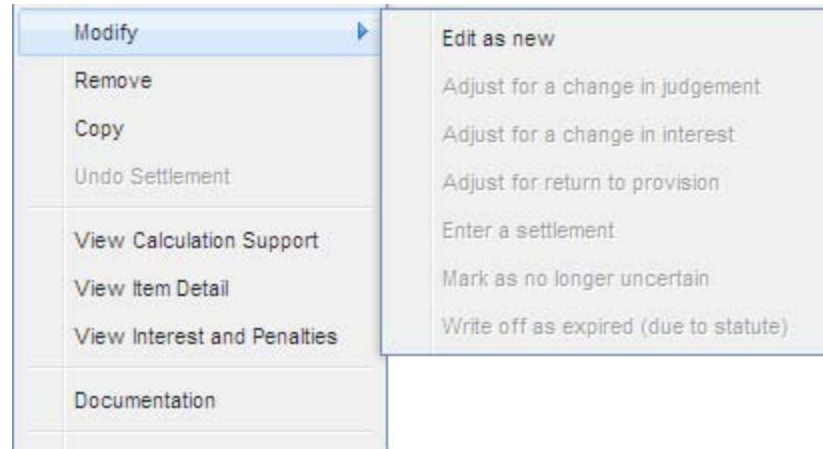
MODIFY A POSITION

New positions can be modified by selecting **Edit as New** or removed by selecting **Remove**. Once a position rolled over from a prior period, you can modify the item in one of seven

ways. The type of modification you select determines whether the issue is final and should not be rolled over to the subsequent period.

TO MODIFY A POSITION- EDIT AS NEW:

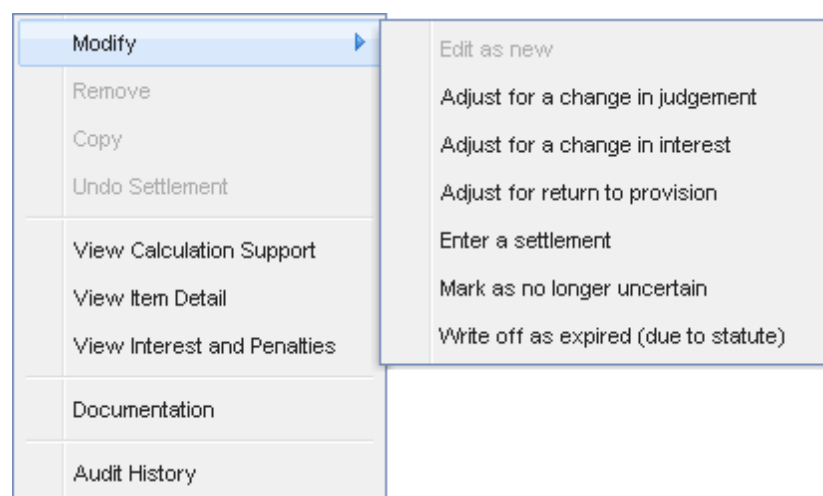
1. Click the position's **Code** (blue hyperlink)
2. Click **Modify**
3. Select **Edit as new**



Note: Only current period amounts and dates can be modified in the workflow

TO MODIFY A POSITION - OTHER OPTIONS:

4. Click the position's **Code** (blue hyperlink)
5. Click **Modify**
6. Select the appropriate option



NON-FINAL MODIFICATIONS

Positions that are modified in a non-final way are rolled over to the subsequent period's dataset.

ADJUST FOR A CHANGE IN JUDGEMENT (CIJ)

Issue existed in a prior period. In the current period, the outlook for the amount or the rate differs from the prior period, or there is an update to penalties.

ADJUST FOR A CHANGE IN INTEREST (CII)

Update to an existing position for a change in accrued interest.

ADJUST FOR RETURN TO PROVISION (RTP)

Issue existed in a prior period. However, the amount differs from the prior period because of the impact of a true-up item, or there is an update to interest or penalties.

ENTER A SETTLEMENT - PARTIAL (SET-NF)

Partial settlements allow for a portion of a position to be settled, while the remaining balance continues to be uncertain.

1. Select **Enter a Settlement** from the Modify menu.
2. Click **Non-Final**. Positions modified in this way cannot be modified again in the current dataset. The position can be rolled over to a subsequent period's dataset and the position can be modified in that dataset.
3. The Enter Non-Final Settlement page displays.
 - If you click Save without filling in any fields, all amounts are marked as [NLU](#) and display in the appropriate Change column on reports. A warning pops up. Click **Yes** to continue or **No** to return to the workflow to make changes
 - Amounts entered in the **Settlement Outlook** column display in the Settlement column/row on reports when the appropriate Gross/Benefit option is selected
 - Amounts entered in the **Remaining Balance** column display in the Ending Balance column/row on reports when the appropriate Gross/Benefit Option is selected

Note: If you make a mistake when entering a Partial Settlement for a position:

1. Click **Undo Settlement** from the Item's Menu
 2. Choose **Yes** if you'd like to discard the entered Settlement information and reset the position's status to RO (Rolled Over).
-

- Rollover of Partial SET Positions
- Once a position is rolled over, the workflow is complete, based on last known values and applicable amounts from the Remaining Balance column

FINAL MODIFICATIONS

Positions that are **Final Modifications** are not rolled over to the subsequent period's dataset.

ENTER A SETTLEMENT - FULL (SET-F)

An agreement has been reached on the issue, as well as a settlement.

1. Select **Enter a Settlement** from the Modify menu.
2. Click **Final**. Positions modified in this way cannot be modified again.
3. The Enter Final Settlement page displays.
 - If you click **Save** without completing any fields, all amounts are marked as NLU and display in the appropriate Change column on reports. A warning pops up. Click **Yes** to continue or **No** to return to the workflow to make changes
 - Amounts entered in the **Settlement Outlook** column display in the Settlement column/row on reports when the appropriate Gross/Benefit Option is selected

MARK AS NO LONGER UNCERTAIN (NLU)

The issue existed in a prior period. However, in the current period, it is determined that the UTP is no longer necessary. The entire amount provided in the prior period is reversed in the **Change column**/row to bring the taxes payable to zero.

WRITE OFF AS EXPIRED DUE TO STATUTE (EXP)

The issue existed in a prior period. However, in the current period it is determined that the UTP is no longer necessary because the statute of limitations has expired. The entire amount provided in the prior period is reversed in the Statute column/row to bring the taxes payable to zero.

Note:

- After a position is marked as NLU or EXP, you can no longer modify the position.
 - If you make a mistake when entering a SET-F for a position:
 1. Click **Undo Settlement** from the Item's Menu
 2. Click **Yes** if you'd like to discard the entered Settlement information and reset the position's status to RO (Rolled Over)
-

RELOAD CONTINGENCIES

TO RELOAD CONTINGENCIES:

1. Click the **Main Contingency** Menu drop-down .
2. Click **Reload Contingencies**. The Contingencies table, containing a list of all your uncertain positions, refreshes.

FX RATES

Beginning (spot):	1.000000	Ending (spot):	1.000000	Weighted Avg:	1.000000		
--------------------------	----------	-----------------------	----------	----------------------	----------	---	---

The FX Rates for the current Unit/Dataset display above the Main Contingency Menu.

TO EDIT FX RATES:

1. Click on the **rate** you wish to modify and type in the **new rate**.
2. Click **Save** (the blue disk) to the right of the FX Rates.

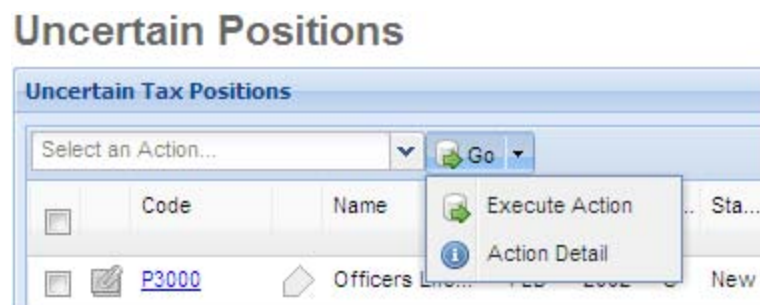
Note: If you accidentally change your rates and would like to revert them back to before you made changes, click the green Revert Changes arrow to the right of the Save icon. This option is only available before clicking the Save icon.

ACTION MENU

The **Action Menu** allows you to manage/edit multiple positions at the same time.

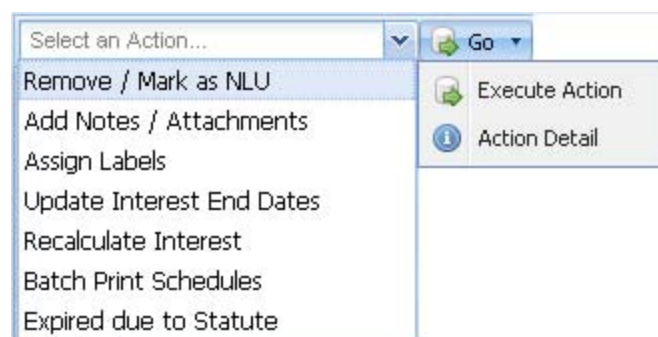
TO VIEW INFORMATION ABOUT AN ACTION MENU OPTION:

1. Select an **option** from the Select an Action drop-down menu.
2. Select **Action Detail** option from the Go drop-down list.



TO PERFORM AN ACTION:

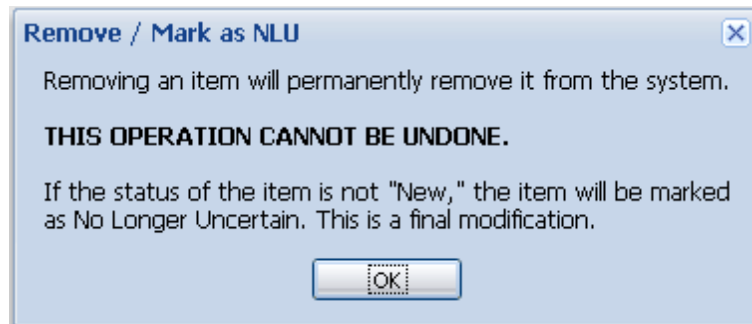
1. Select positions from the Contingencies Table by selecting the **check box** next to each position code.
2. Select an **action** from the Select an Action drop-down menu.
3. Select the **Execute Action** option from the Go drop-down list.



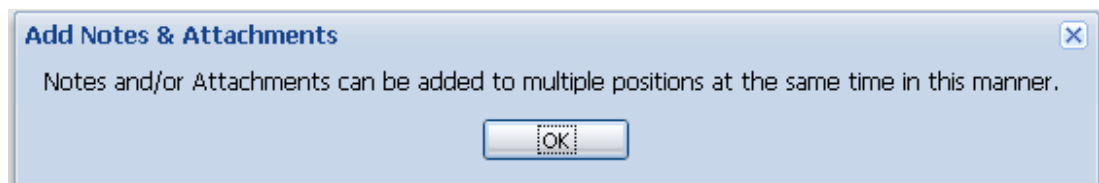
Notes:

- You can select all the positions in the Contingencies table by clicking **Select All** at the bottom left of the table (in Grid Tools)
 - You can deselect all selected positions in the Contingencies table by clicking the **Clear Selected** button (in Grid Tools)
-

REMOVE/MARK as NLU



ADD NOTES/ATTACHMENTS

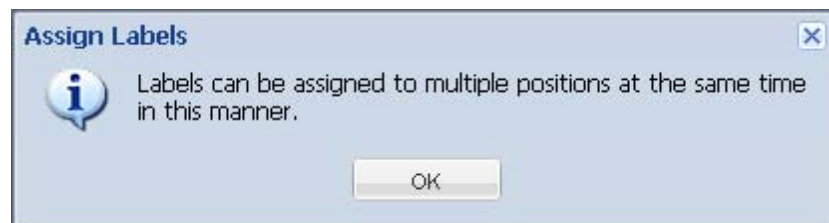


The Documentation box displays if you select this option. Enter your note and add your attachments for each position you selected. Click **Save**.

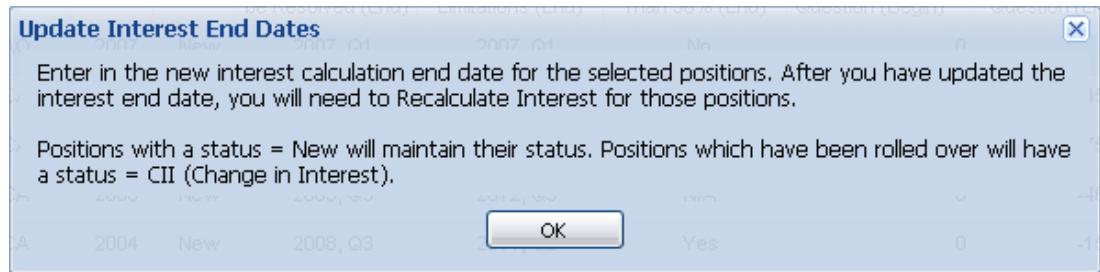
CREATE COPY

- If this option is not selected, a single post is created and attached to each position. A reply to this post on one item is visible on all other items
- If this option is selected, a new post is created for each item. Replying to a post on one item does not add to the post on any other item. This is equivalent to adding documentation to positions on an individual basis from the item's menu

ASSIGN LABELS



UPDATE INTEREST END DATES



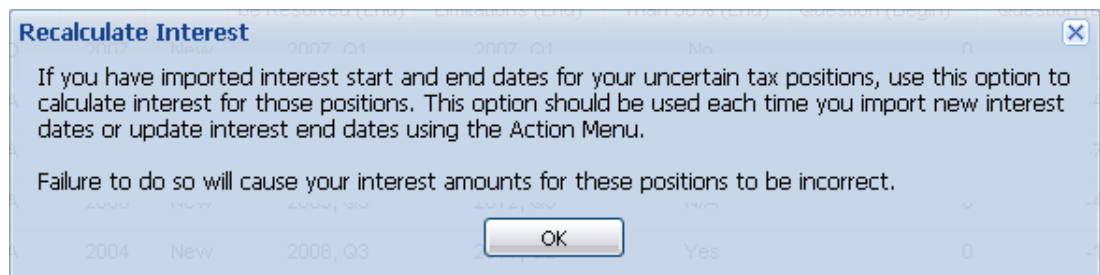
The Updating Interest End Dates box displays if you select this option. Select the **new interest end date** from the calendar for the positions you have selected, and click **Save**.



Notes:

- After you have updated your interest end dates, you need to [Recalculate Interest](#) for the positions.
- Because the status for positions that have been rolled over changes to Change in Interest (CII) after you update interest end dates, it is recommended that you update interest end dates before making any other modifications to your positions. This will ensure that the correct status displays for all your positions.

RECALCULATE INTEREST



After you click **Go**, your interest request will be added to the queue and you will be notified via a popup in the upper right corner when it is complete.

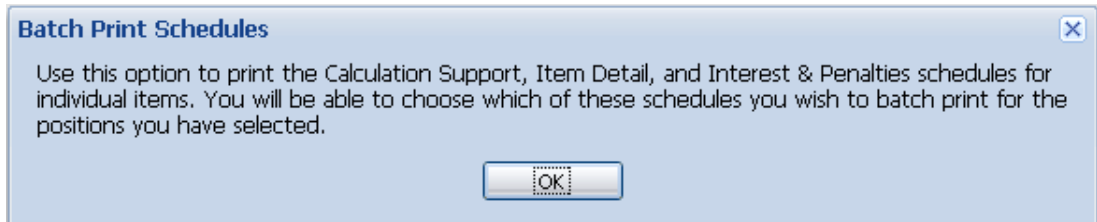
Note:

- Because the status for positions that have been rolled over changes to Change in Interest (CII) after you recalculate interest, it is recommended that you recalculate

interest before making any other modifications to your positions. This will ensure that the correct status displays for all your positions.

- This option only recalculates interest for the current unit. If you want to recalculate interest across all units or a selection of units, please refer to the [Admin Center: Interest and Penalties](#).

BATCH PRINT SCHEDULES



The Batch Print Schedules box displays if you select this option. Make your selections (similar to the [Batch Print Reports](#) box) and click **Print**.

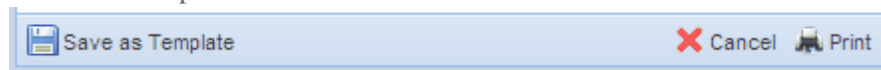
TO BATCH PRINT SCHEDULES:

1. Select **positions** from the Contingencies Table by selecting the **check box** next to each position code.
2. Select the **action** from the Select an Action drop-down menu, **Batch Print Schedules**.
3. Select **Go**

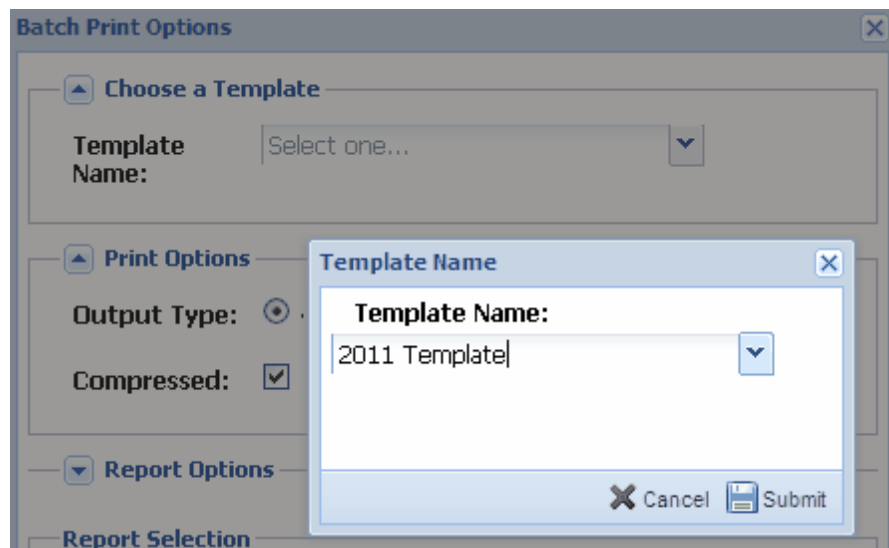
CHOOSE A TEMPLATE

Select a **Template Name** from the drop-down. To create a new Template, make the selections for the Print Options, Report Options, and Report Selection.

Click Save as Template



Click **Submit**



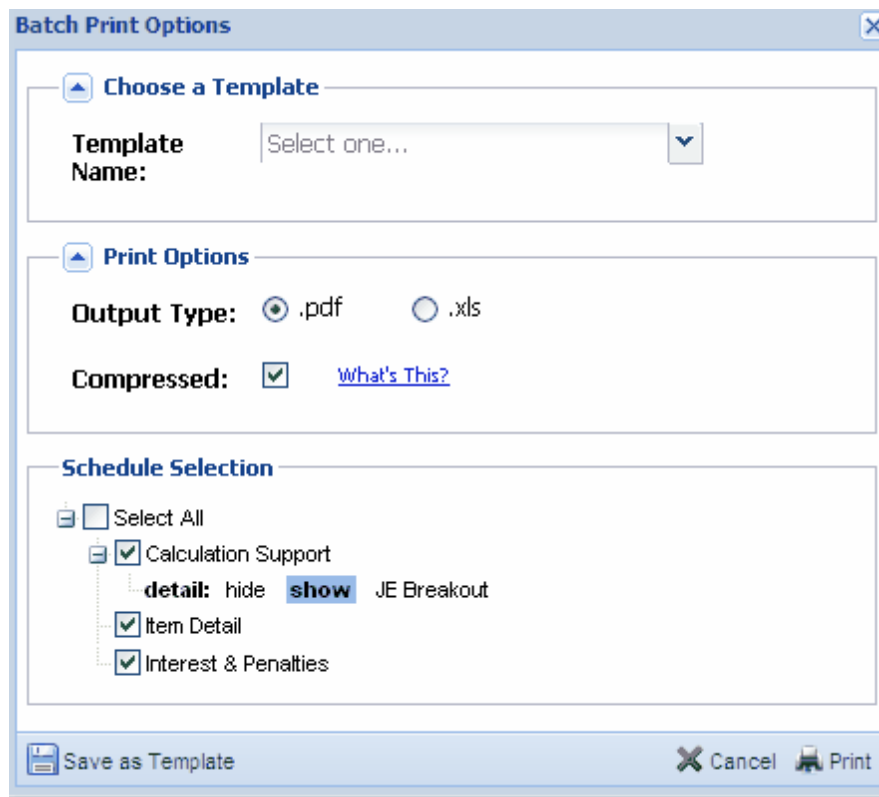
Note: The Template Name cannot be changed or deleted once it's created. You can however change the options on this screen and save them to an existing Template.

PRINT OPTIONS

1. In Print Options, select **Output Type PDF** or **XLS**.
2. Select whether or not files should be Compressed.
 - Selecting the Compressed option generates a separate file for each report and returns it in a compressed zip file
 - Opting not to select the Compressed option generates a single report file, with each report on a separate page (or pages)

SCHEDULE SELECTION

1. Click the plus sign (+) to the left of the available options.
2. Click the **box's** to make the selections, Calculation Support, Item Detail, and Interest & Penalties.
3. Click **Print**



The image shows a 'Batch Print Options' dialog box with three main sections: 'Choose a Template', 'Print Options', and 'Schedule Selection'. The 'Choose a Template' section has a 'Template Name:' label and a dropdown menu showing 'Select one...'. The 'Print Options' section has 'Output Type:' with radio buttons for '.pdf' (selected) and '.xls', and 'Compressed:' with a checked checkbox and a link 'What's This?'. The 'Schedule Selection' section has a 'Select All' checkbox, a tree view with 'Calculation Support' (checked), 'Item Detail' (checked), and 'Interest & Penalties' (checked), and a 'detail:' label with 'hide' and 'show' buttons, and 'JE Breakout'. At the bottom are 'Save as Template', 'Cancel', and 'Print' buttons.

The naming convention for Item Schedules when batch printed using the Compressed option is as follows: Report Name_UTP Code_Year Issue Arose_Jurisdiction_Random Number (Example:CalcSupport_T1000_2001_MA_100916)

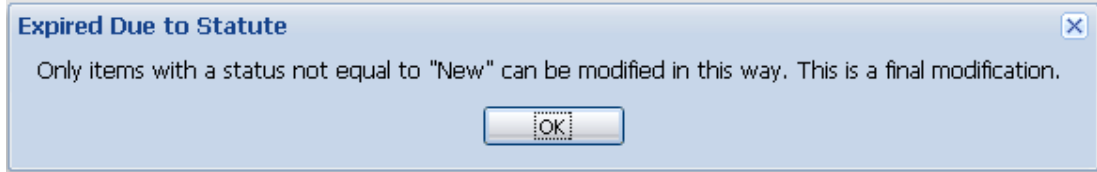
Note: A random number is included to ensure no two item schedules are identical.

When Item Schedules are batch printed to Excel and the Compressed option is not selected, report names are shortened. However, the rest of the naming convention remains the same.

- IP = Interest and Penalties Schedule
- DT = Item Detail Schedule
- CT = Calculation Support Schedule

If you batch print Item Schedules to Excel for a large number of positions and the Compressed option is not selected, batch printing automatically switches to Compressed. (No more than 50 tabs are put into one Excel workbook.)

EXPIRED DUE TO STATUTE



INDIVIDUAL ITEM SCHEDULES

Schedules for individual positions can be viewed by clicking the item code and selecting one of three schedules:

- [Calculation Support](#)
- [Item Detail](#)
- [Interest and Penalties](#)

CALCULATION SUPPORT

The Calculation Support report displays the components of the calculation to support the UTP in **Local Currency**. The report compares the Expected to be Sustained with the Amount in Question amounts and shows the change in the position for the period.

This report can be accessed from the *Contingencies table* or by *drilling down from the Uncertain Deferred Rollforward*, the *Uncertain Payable Rollforward*, or the *Uncertain Expense report* when these reports display in **Local Currency**. When selected, the report displays in a pop-up box in the center of the page.

ITEM DETAIL

The Item Detail report shows all entries made for each item entered in the system. This report details the entries for amounts; interest, apportionment, and tax rates; and if applicable, MLTN response and other adjustments on a Prior and Current period basis. The Deferred Category, for temporary differences, as well as whether the position is Non-Cash or Equity, also display.

INTEREST AND PENALTIES

Interest and Penalties Calculation Support report in the UTP App is the TaxInterest report, which supports the computation of interest and penalties that was generated using the TimeValue software. The report can also be viewed by clicking the **View Report** button on the final page of the Item Entry manual entry process after calculating interest and/or penalties.

Note: This report is only available if you used TimeValue TaxInterest in the UTP App to calculate your interest and/or penalties.

AUDIT HISTORY

AUDIT HISTORY IS NOW AVAILABLE FOR EVERY LINE ITEM.

1. Click **Audit History** from a position's Item Menu to view the Audit Documentation for the position. A window will popup with reviews each modification of the position. The Modified Date, Modified By and Modification # (ex. 1 of 3) display at the top, followed by a table which reviews all fields in the workflow besides Probability Table and Interest & Penalties.
2. Click **Next** to compare Old Value vs. New Value for the fields and to see Modification information for each time the position was changed.

DOCUMENTATION

Documentation (notes and/or attachments) can be added to positions in the UTP App.

To Add Documentation:

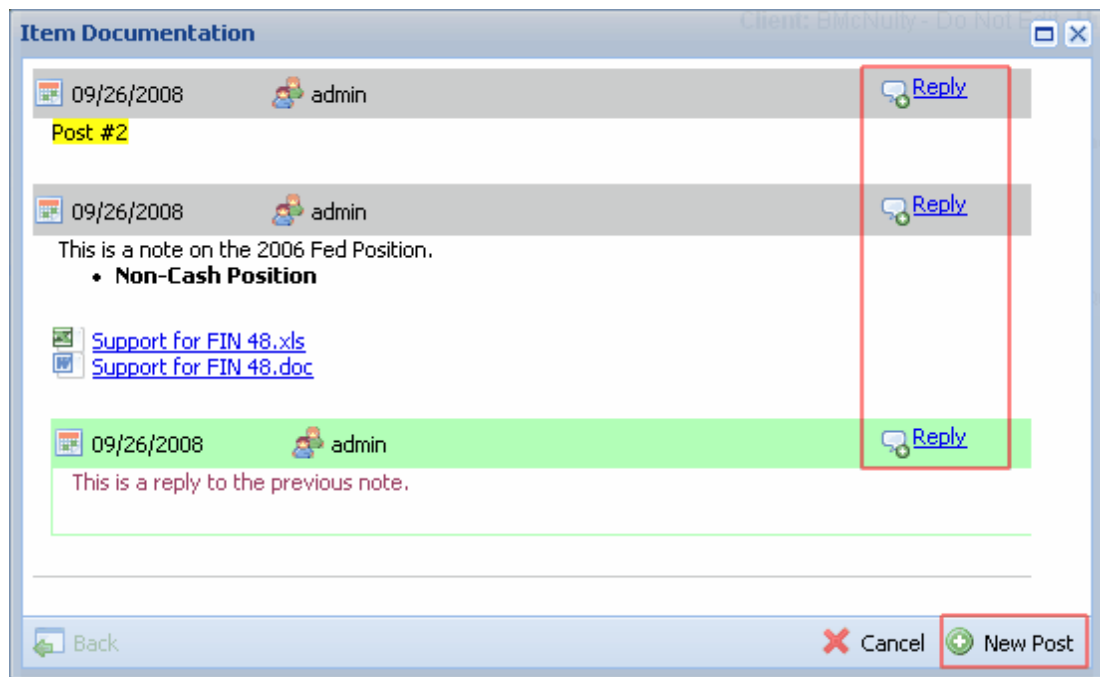
1. Click the **gray/yellow note** icon or select **Documentation** from an item's menu to add notes and/or attachments to a position.
2. Type your note in the Note area.
3. **Browse** to add attachments to the position.
4. Click **Save**

TO ADD ATTACHMENTS:

- If you add an attachment to a position and do not enter a note, a default note is added, called Added Attachment
- Attachment file names should be unique. The UTP App does not distinguish between different files of the same type with the same name. The Export Attachment functionality is based on the name of the file. For example, multiple Excel files containing different information called Support for FIN 48.xls cause the Export Attachment functionality in the UTP App to not function properly

TO REPLY TO POSTS:

Click the **yellow note** icon or select **Documentation** from an item's menu to create a New Post for the item or to Reply to previously created posts.



TO EDIT/DELETE DOCUMENTATION:

Documentation added to a position cannot be edited or deleted. Changes need to be appended as a reply to a previous post.

TO VIEW DOCUMENTATION:

Click the yellow note icon or select Documentation from an item's menu to view notes and/or attachments to a position. Posts are listed by Post Date, with the most recent posts or replies at the top of the list.

LABELS

For single position assignments, click the **gray or blue symbol** next to the item's name. The symbol is gray if no labels have been assigned to the position. A blue symbol indicates that labels are assigned. Mouse over the blue symbol to view the labels.

TO CREATE A NEW LABEL:

1. Enter a **new label name** in the New Label Name field
2. Click **Create Label**

Note:

- The preferred format for label names is: Label_Name. Use the underscore (_) instead of creating a label that contains a space.
 - Label names are case sensitive.
-

TO ASSIGN LABELS:

1. Select the **labels** you wish to assign to the position while holding **CTRL**

2. Click **Submit Label Assignment**

TO UNASSIGN LABELS:

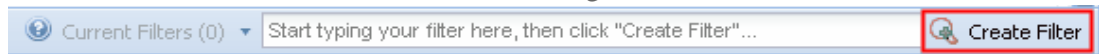
1. Hold **CTRL** while clicking the labels you wish to unassign
2. Click **Submit Label Assignment**

VIEW OPTIONS

Positions in the Contingencies table can be viewed in multiple ways, depending on your needs.

FILTER

Positions in the Contingencies table can be filtered to view only the positions with which you wish to work. The filter is located at the bottom right of the table.



TO CREATE A FILTER:

1. Begin typing your filter in the box. The filter should begin with the name of the column header by which you wish to filter. Available options are: Code, Name, Jurisdiction, Year, Classification, Status, Resolution Year, Expiration Year, and Label
2. Filter options (Equal to, Not equal to, Less than, Greater than) display.
3. Click the **filter option** you want. Possible values on which to filter then display.
4. Select a **completed filter**.
5. Click **Create Filter**.

Note: To view all available filter options (without possible values):

- In Firefox: Click the filter box and press the down arrow or the Backspace key. Then click the filter option you want from the drop-down list and select a value for the filter.
 - In Internet Explorer: Click the drop-down arrow in the filter box. Then click the filter option you want from the drop-down list and select a value for the filter.
-

CURRENT FILTERS

After you add a filter, it is added to the Current Filters drop-down list. A number displays next to Current Filters showing how many filters are currently active.

TO REMOVE A FILTER:

1. Click the **arrow** to the right of Current Filters.
2. Select the **filter** you wish to remove.

Notes:

- To remove all filters, click **Clear All**.
 - The number of rows in the table (lower left corner) updates, based on your filter (s).
-

SORT

Any column in the Contingencies table can be sorted in ascending or descending order by clicking the column heading. A column sorts in ascending order when you click the heading once and descending order when you click twice.

REORDER COLUMNS

TO CHANGE THE ORDER OF COLUMNS IN THE CONTINGENCIES TABLE:

1. Click the **column heading** for the column you wish to move.
2. Drag and drop the column to a new location on the heading bar.

Note: This customization is stored in a cookie. If you clear your browser's cookies, your settings revert to the default column ordering.

GRID TOOLS

Grid Tools are located in the lower left corner of the Contingencies Table.

HIGHLIGHT EXPIRING

You can highlight positions in the Contingencies Table that are expiring within the dataset year.

1. Click on **Grid Tools**.
2. Mouse over **Highlight Expiring?**
3. Select a **color** for the highlighting

GROUP BY

You can choose to organize the positions in the Contingencies Table by Component, Jurisdiction, Year or Status.

1. Click on **Grid Tools**
2. Mouse over **Group By**
3. Select a **group by** option

Note: Both of these options are stored in a cookie. If you clear your browser's cookies, your settings revert to the default (no highlighting and no group by option).

BATCH PRINT REPORTS

You can save Batch Print setting profiles to easily print your future reports. The Batch Print will work through the queue system.

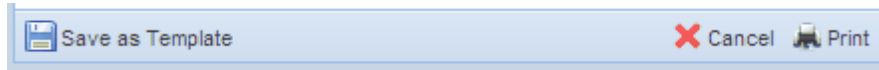
TO BATCH PRINT REPORTS:

1. Click the **Main Contingency** Menu drop-down.
2. Click **Batch Print**. The Batch Print Reports pop-up box displays.

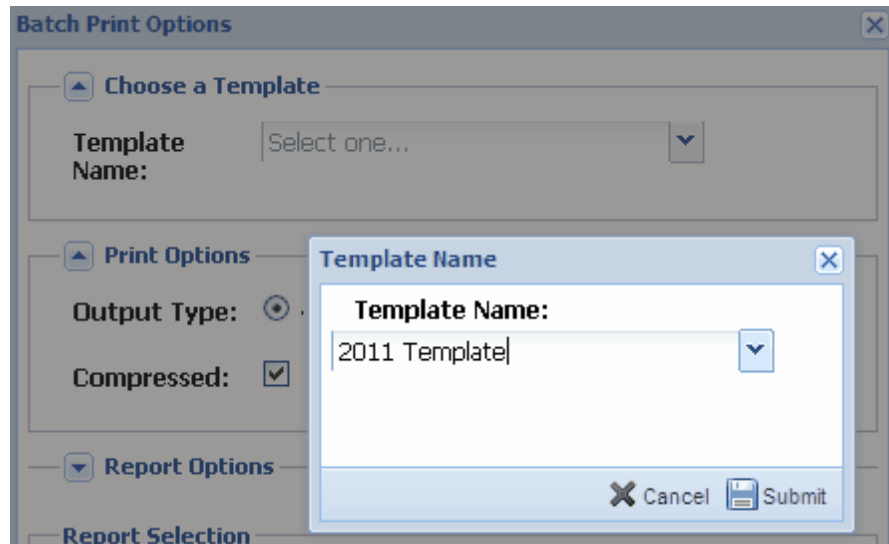
CHOOSE A TEMPLATE

Select a Template Name from the drop-down. To create a new Template, make the selections for the Print Options, Report Options, and Report Selection.

Click **Save as Template**



Click **Submit**



Note: The Template Name can not be changed or deleted once it's created. You can however change the options on this screen and save them to an existing Template.

PRINT OPTIONS

1. In Print Options, select **Output Type PDF** or **XLS**.
2. Select whether or not files should be Compressed.
 - Selecting the Compressed option generates a separate file for each report and returns it in a compressed zip file
 - Opting not to select the Compressed option generates a single report file, with each report on a separate page (or pages)

REPORT OPTIONS

Select filters for the reports you will be printing, Jurisdiction, Benefit, Currency, Unit, and Label

REPORT SELECTION

1. Select the **report(s)** you need to print.
2. Click the plus sign (+) to the left of the report name to view available options.
3. Click the **box's** to make the selections. (Ex., Payable Report options)
4. Click **Print**

Batch Print Options

Choose a Template

Template Name:

Print Options

Output Type: ☒ .pdf ☐ .xls

Compressed: ☒ [What's This?](#)

Report Options

Jurisdiction:

Benefit:

Currency:

Unit:

Label:

Report Selection

☐ Select All

☒ Uncertain Deferred RollForward

☒ Uncertain Payable RollForward

☒ Tabular Payable RollForward

☒ Deferred With Future Benefit

☒ Uncertain Journal Entry

☒ Uncertain Expense

☒ Uncertain Payable Rollforward

show:

detail: **hide** show

group by:

view: **contracted** expanded +change +cta +both

IMPORT

TO IMPORT FILES:

1. Click the **Main Contingency** Menu drop-down.
2. Click **Import**.
3. **Browse** for the file you wish to import.
4. Click **Open** then **Import**. Your import will be added to the queue and you will be notified via a popup in the upper right corner when it is complete. Click on the link in the popup to view the Import Status.
 - If the import is successful, the Errors column will contain all zeros. Click Done to return to the UTP App.
 - If the import is not successful, the Errors column will indicate how many errors occurred per sheet. Click on the sheet to view the corresponding error detail which provides information about the location of errors in the file.
 1. Correct your import template with the information provided.
 2. Click **Done** to return to the UTP App and start again from Step 1 above.

Note: [Component - Unit assignment](#) is now being enforced on import. Make sure you assign components (categories) to units to avoid errors on import.

IMPORT TEMPLATE

The UTP App Import template spreadsheet allows you to use an Excel spreadsheet template to populate or update multiple entries in the UTP App.

IMPORT SPREADSHEET OVERVIEW

The import begins reading the sheets in the workbook, starting on row 3 and proceeding downward. It stops when it reaches a blank cell in column A. Rows 1 and 2 are reserved for headings and descriptions.

- Be sure all the corresponding columns with a header are completed for each row to ensure the spreadsheet is imported correctly. If a duplicate row is found, all matching rows fail on the import. The detailed error information provides you with information regarding the position that was duplicated, so you can easily fix the issue.
- Keep in mind that codes and other entries are case-sensitive.
- Enter all tax rates as decimals up to 6 places.
- Enter probability percentages as whole numbers without the percentage (%) sign.
- Make sure all cells in Excel are formatted as text.

The Import template is an Excel file with four sheets that populate the following areas of the software:

- #UTP#: Core Data about the issue
- #UTP_OTHER#: Other Data about the issue
- #UTP_LIKELIHOOD#: Probability Table for issues
- #UTP_CUSTOM#: Custom Rate Table for issues

After information is entered in the spreadsheet, you are ready to import the template into the UTP App. For detailed information about the columns in the spreadsheet go to the My UTP

page in the UTP App, where you can access a UTP App Import Template Guide.

IMPORT TIPS

CREATING A "DUPLICATE" POSITION

The first seven columns of each sheet of the Import Template represent the defining characteristics of a position.

DATASET YEAR

This column does not impact any calculations or determinations of Current/Non-Current status in the UTP App. You can use this column to create duplicate positions. (Refer to the blue lines in the screen shot below.)

CLASSIFICATION

This column does not impact any calculations in the UTP App. You can use this column to create duplicate positions. (Refer to the purple lines in the screen shot below.)

	A	B	C	D	E	F	G
	Year Issue						
1	Unit Code	Jurisdiction	Arose	Dataset Year	Type of UTP	UTP Code	Classification
					Perm Diff = UTTPD, Temp Diff = UTPTD, Tax Adj = UTPTA		S: Stat to Tax, G: GAAP to STAT
2							
3	D1000	FED	2006	2007	UTPPD	P1000	S
4	D1000	FED	2006	2007	UTPTD	P1000	G
5	D1000	NY	2007	2007	UTPTD	TA2000	S
6	D1000	NY	2007	2006	UTPTD	TA2000	S
7	D1000	NY	2007	2005	UTPTA	TA2000	S
8							
9							
	#UTP# / #UTP_LIKELIHOOD# / #UTP_OTHER# / #UTP_CUSTOM# /						

EXPORT

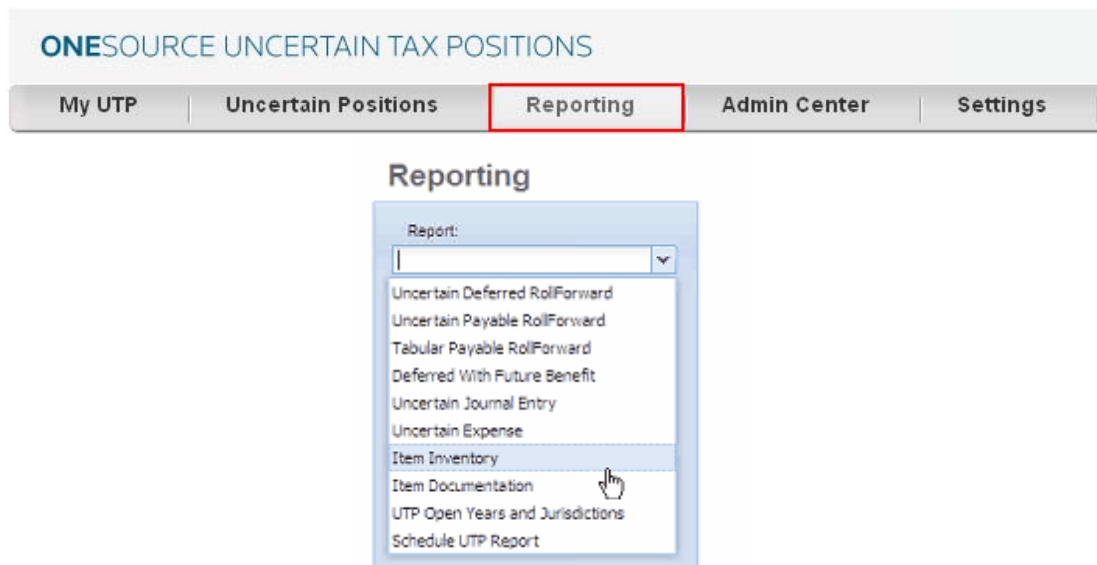
TO EXPORT ITEMS:

1. Click the **Main Contingency** menu drop-down.
2. Click **Export**
3. Click **Export UTP Items** to export all UTP items in the dataset to which you have access, i.e., only items in units assigned to you.
4. Click Summary under [Export Categories to OTP](#) to export the categories needed in ONESOURCE Tax Provision for the Summary Numbers export. This categories export is neither dataset, nor unit, specific.
5. Click either **Current** or **Deferred** (based on how you want benefit exported) under [Export Numbers to OTP](#) to export after-tax and after-benefit amounts you need to represent Uncertain Tax Positions in your provision. Amounts are exported for all active units in the current dataset.

Notes:

- Items export in the [Import Template](#) format
- Using the Export UTP Items feature provides a helpful and manageable way to update several different positions. After making updates, re-[import](#) the spreadsheet into the UTP App

REPORTING



PRINTING

You can export each Main Report to a PDF or XLS file. To select where to print your report, right-click the report heading and:

- Click **Export to PDF** to export to Adobe. Click **Open** or **OK** when prompted.
- Click **Export to XLS** to export to Excel. Click **Open** or **OK** when prompted.

Note: It is highly recommend that you do not print any report from your browser's Print menu. All reports have been formatted to print to PDF and XLS. This formatting may not always carry over when the report is printed directly from your browser.

MAIN REPORTS

DEFERRED WITH FUTURE BENEFIT

Displays Deferred Tax Asset/Liability balances (for temporary differences), along with the benefit amounts accrued on current tax and interest at the beginning and end of the period for all UTP items. It can be expanded to show components that increased or decreased balances during the period.

ITEM DOCUMENTATION REPORT

Displays items, along with their notes and/or attachments.

ITEM INVENTORY REPORT

Displays the summary of key data for the issues at the end of the period. It lists the pre-tax amount in question, the amount expected to be sustained, and all other tax components to arrive at the ending Uncertain Tax Benefit, as well as other tax adjustments, interest, and penalties.

TABULAR PAYABLE ROLLFORWARD

Displays the required ¶ 21(a) Disclosure report that summarizes the Uncertain Tax Benefit beginning balance, additions based on tax positions related to the current year, additions for tax positions of prior years, reductions for tax positions of prior years, settlements, and the ending balance.

UNCERTAIN DEFERRED ROLLFORWARD

Displays Deferred Tax Asset/Liability balances on an item-by-item basis at the beginning and end of the period for UTP temporary difference items. It can be expanded to show the components that increased or decreased balances during the period.

UNCERTAIN EXPENSE REPORT

Displays the Current and Deferred Tax Expense generated on an item-by-item basis during the period for all UTP items. It can be expanded to show the components that increased or decreased balances during the period.

UNCERTAIN JOURNAL ENTRY

Displays a summary of journal entries required to be booked for activity during the period. The report is broken out by federal and state entries.

UNCERTAIN PAYABLE ROLLFORWARD

Displays Taxes Payable balances on an item-by-item basis at the beginning and end of the period for all UTP items. It can be expanded to show the components that increased or decreased balances during the period.

UTP OPEN YEARS AND JURISDICTIONS

Displays the required ¶ 21(e) Disclosure report that summarizes open positions by year by major jurisdiction. When expanded, it shows issues for the given year and jurisdiction with a count, as well as the ending payable balance.

SCHEDULE UTP REPORT

This is a new report in the software. It was originally based on the definition IRS had sent out. IRS had required you to show your maximum tax exposure. The new Schedule UTP provides you a way to rank your positions.

EXPLANATIONS

CURRENT/NON-CURRENT DESIGNATION

- For Uncertain Payable Rollforward and Payable Sections of Uncertain Journal Entry, the Current/Non-Current designation is determined by comparing the Dataset Period/Year with the Resolved Quarter/Year of the position:
- If the difference of these time periods is within 12 months: Current
- If the difference of these time periods is greater than 12 months: Non-Current

Note: Non-Cash Positions are always Non-Current, regardless of the Resolved Quarter/Year.

- For Uncertain Deferred Rollforward and Deferred Sections of Uncertain Journal Entry, the Current/Non-Current designation is determined by the Deferred Category selected when creating the position.

- On the Deferred with Future Benefit report, Permanent Differences & Tax Adjustments follow the Current/Non-Current logic of the Payable Rollforward while the Temporary Differences follow the Current/Non-Current logic of the Deferred Rollforward.

CURRENT YEAR AND PRIOR YEAR COLUMNS/ROWS

For Deferred (+change), Payable (+change), Deferred with Future Benefit (+change), Tabular Payable, Expense (expanded), compare the Dataset Year with the Position's Year to determine if it will fall into the Current Year or one of the Prior Year columns.

CTA CALCULATIONS

For information regarding how Currency Translation Adjustment (CTA) is calculated in the UTP App, refer to the UTP App CTA Explanation Guide, located on the My UTP page of the UTP App under UTP Calculations.

DEFERRED BENEFIT

Payable, Tabular Payable, UTP Open Years and Jurisdictions. Select Gross/Benefit Option = Gross.

VIEW OPTIONS

The filters in the Reporting section allow you to select how you would like to view each of the main reports. If your screen resolution is making it difficult to see the entire filter menu, click the second icon next to Reporting to view filters vertically instead of horizontally (not available in Internet Explorer).

After making your selections (all filters except Label must have a selection), click Get Report to the right of the filters (or below the filters if viewing them vertically) to view the report.

The screenshot shows the 'Reporting' section of the UTP App interface. It features several dropdown menus for filtering reports:

- Report:** A list of reports including 'Uncertain Payable Rollforward', 'Uncertain Deferred Rollforward', 'Deferred with Future Benefit', 'Tabular Payable Rollforward', 'Uncertain Journal Entry', 'Uncertain Expense', 'Item Inventory', 'Item Documentation', and 'UTP Open Years & Jurisdictions'.
- Jurisdiction:** Options include 'Federal + All States', 'Federal Only', 'All States Only', and 'State Specific'.
- Gross / Benefit Option:** Options include 'Net of Benefit', 'Benefit', and 'Gross'.
- Currency:** Options include 'Local' and 'Reporting'.
- Unit / Subconsolidation:** Options include 'D2000 (DEF Corporation)', 'Consolidated', 'Domestic SubCon', and 'Foreign SubCon'.
- Label / Label Group:** A dropdown with 'Select one...' and a green refresh icon.

A 'Get Report' button is located to the right of the filters.

CURRENCY DROP-DOWN MENU

If you select USD, CAD, EUR, GBP or JPY as the currency for the unit, the corresponding symbol displays when viewing reports in the UTP App in Local Currency.

JURISDICTION DROP-DOWN MENU

If you select State Specific, the list of states populates in the same drop-down menu. To return to the original drop-down menu, click the first selection, Non-State Specific.

LABEL DROP-DOWN MENU

- To reset the label selection, click the green Refresh icon.
- Label groups are below the dotted line, just as Subconsolidations are below the

dotted line in the Unit/Subconsolidation drop-down menu.

REPORT SPECIFIC VIEWS

SHOW (PAYABLE, DEFERRED WITH FUTURE BENEFIT - PARTIAL, EXPENSE, JOURNAL ENTRY - PARTIAL)

- Defaults to all. If you want to isolate a specific component (tax, other tax, interest, penalties, above the line, above the line – interest only, or interest + penalties), you can display a single component.

DETAIL (PAYABLE, DEFERRED WITH FUTURE BENEFIT, EXPENSE)

- Defaults to hide the detail for each line item.
- Payable & Expense: Clicking show displays the breakout of tax, other tax adjustments, interest and penalties, and deferred (where applicable).
- Deferred with Future Benefit: Clicking show displays the breakout of deferred tax, other tax adjustments and interest.

GROUP BY (DEFERRED, PAYABLE, DEFERRED WITH FUTURE BENEFIT, EXPENSE, ITEM INVENTORY)

- Defaults to none. Allows you to group data in numerous ways. Select an option from the drop-down menu.
- Item Inventory: Defaults to a unit basis.

VIEW (DEFERRED, PAYABLE, DEFERRED WITH FUTURE BENEFIT)

- Defaults to the contracted view showing only beginning and ending balances. The data can show additional breakout.
- Expanded shows the activity during the period summarized by event (change, settlement, statute expiration, and CTA).
- +change displays additional details about the increase and decrease of the Change column.
- +cta displays additional details about how the currency translation adjustment affected each event.
- + both displays +change and +cta details.

REPORT VIEW DIFFERENCES

Certain reports have view options that are unique for that particular report.

DEFERRED WITH FUTURE BENEFIT

This report should be used only if you view Tax and Interest benefit as a Deferred Tax Asset, rather than Current. This report contains:

- Deferred Tax Asset/Liability balances
- Current Tax, Other Tax and Interest Benefit balances

SHOW

- Interest-Benefit
- Breaks out SBOS, FBOF and FBOS of interest

TABULAR PAYABLE ROLLFORWARD

SHOW

- Above the line: Report will display without Interest and Penalties.
- Above the line - interest only: Report will display without Interest.

VIEW

- Defaults to contract, showing only one column of amounts.
- Expand breaks out Tax, Other Tax, Interest, Penalties, and CTA, all of which add up to the Total column (the only column shown in the contract view).
- The CTA column has values only when Reporting Currency is selected from the Currency drop-down menu.
- Additional rows have been added to further break out CTA on the Tabular Payable Rollforward.

UNCERTAIN JOURNAL ENTRY

SHOW

- Above the line: Report will display Payable & Deferred sections without Interest and Penalties.
- Above the line - interest only: Report will display Payable & Deferred sections without Interest.

Note: The Accrued Interest and Penalties section shows the interest and penalties for positions when in the above views.

- NCS/EQ Detail: Breaks out Non-Cash and Equity on a current/non-current basis
- JE Breakout: Breaks out UTP Payable and Expense into its components: tax, interest and penalties on a current/non-current basis

BENEFIT

- Current: Default view.
- Deferred: Payable and Deferred sections will be Gross and Benefit section shows Future Tax/Interest Benefit.

UNCERTAIN EXPENSE

VIEW

- Defaults to contracted view, showing only the Current and Deferred Columns adding up to the Total column. The data can show additional breakout.
- The expanded view shows the detail behind the Current and Deferred sections: Current Year, PY Increases and Decreases, and Statute adding up to Current and Deferred Totals.

BENEFIT

- Current: Default view
- Deferred: Tax/Interest Benefit displays in Deferred columns and Current Tax

Gross displays in Current columns.

Note: This report does not tie back to the Uncertain Deferred Rollforward and Uncertain Payable Rollforward reports if you have Equity and/or Non-Cash positions. This report does tie to the P/L lines on the Journal Entry report.

- For positions tagged as Equity, only the Interest and Penalties amounts can be viewed on the Expense report.
- For positions tagged as Non-Cash, no amounts for these positions can be viewed on the Expense report.

ITEM INVENTORY

GROSS/BENEFIT OPTION

Changing the Gross/Benefit option does not change any of the amounts on this report.

VIEW

- Defaults to contracted, showing only the position, year, jurisdiction, and associated amounts for the position.
- The expanded view provides additional information about the position, including resolution, expiration dates, and MLTN response.
- The audit view provides additional information, including Current and Deferred Tax Benefit and Gross Interest amounts for positions.
- The audit detail view provides the interest start and end dates (if entered) for the position, as well as the AIQ current and deferred tax and apportionment rates for the issue.
- The offset view only displays positions that have been marked NCS or EQ. It shows related information for these positions.
- The above the line view displays positions without interest and penalties.
- The above the line - interest only displays positions without interest.

SUBTOTAL

Defaults to show the subtotals for each column on the report. Hide removes the calculated subtotals for each amount column.

BENEFIT

- Current: Default view
- Deferred: Current Tax/Interest Benefit included in Deferred column(s) in Audit and Audit Detail views only

ITEM DOCUMENTATION

The **Item Documentation** report displays only positions that have notes and/or attachments.

SHOW

- Defaults to notes + attachments showing positions, along with all their notes and attachments. When Posted By is indented, this indicates that the note is a reply to a previous note.

- Attachments only shows the position along with a list of the position's attachments.
- To open the attachment in the appropriate program, click the **file name**.
- You can also batch print all or some of the attachments to a zip file.
- To batch print the attachments, select the select all attachments **check box** and click **Print Selected**.
- To batch print some attachments, select the attachments you wish to print and click **Print Selected**.

Note: If there are duplicate attachments, only one copy will print to the zip file.

- Notes only shows the position, along with all the position's notes.
-

UTP OPEN YEARS AND JURISDICTIONS

GROUP BY

Defaults to jurisdiction. Also allows you to group data on a year, unit/jurisdiction, or a unit/year basis.

VIEW

- Defaults to contracted, showing only the jurisdiction and year for open positions.
- Open positions: Positions that have a status of anything other than SET-F, NLU, or EXP.
- Expanded provides additional information about the position, including what the position is and its ending payable balance. A subtotal of the number of UTPs and ending payables is also provided, based on the group by selection.

SCHEDULE UTP REPORT

This is a new report in the software. It was originally based on the definition IRS had sent out. IRS had required you to show your maximum tax exposure.

The new Schedule UTP provides you a way to rank your positions. You could show only one if that is all that is needed. The report discloses only words and rankings. The IRS made this requirement for those with a Balance Sheet over 100 million for the first year and only have to disclose positions that arose in 2010 and going forward. You could run these on a label or label group.

SCHEDULE UTP REPORT

In the Reporting area, select the Report, Schedule UTP Report, Jurisdiction, Gross / Benefit Option, Currency, Unit /Subconsolidation, and Label / Label Group. Click Get Report.

The report will show:

- Uncertain Tax Positions for the Current Tax Year
- Uncertain Tax Positions for the Prior Tax Year positions
- Permanent
- Temporary
- Maximum Tax Adjustment
- Year of Tax Position

If you have a different year end date you can change the year end date, if needed.

1. Go to the **Admin Center** area then select the **Admin Params** tab.
2. Double-click on the **row** with the Year and a drop-down will appear. Change the year and the positions pertaining to that year will be reflected on the report.
3. Click **Save**

Admin Center

Schedule UTP Adoption Year
2009

Note:

- Use **Federal Only** filter when running report
- Setup a SubConsolidation which contains only your domestic units and run the report on that SubConsolidation. You could run this on a labels and label group to ultimately get to what would go on the form.
- The code section, pass through, or EIN number are not available.

In order to ensure the report meets your needs, a beta version of the report is now available. Please review the Schedule UTP Report and the final IRS Schedule UTP form and provide any feedback you may have by selecting the hyperlink **Product Management** on the **My UTP** page or email Thomson-ProvisionProductManagement@Thomsonreuters.com. Select the **help** hyperlink to view and/or download a the report. The pdf versions of the **Schedule UTP Form** and **Instructions** are available for you, as well. Thank you - your feedback is vital to ensuring this report will make your life easier in 2011.

- Select **Product Management** to send feedback.
- Select **here**, to view/download the Schedule UTP Report, Instructions and Form

ONESOURCE UNCERTAIN TAX POSITIONS

My UTP | Uncertain Positions | Reporting | Admin Center | Settings

Welcome | Home | Contact | Help | Sign Out

Single Sign On to the ONESOURCE platform Tue Mar 1, 2011
Beginning in April 2011, you will have the option to create a ONE SOURCE Universal ID and log into ONESOURCE to access the UTP App. For more information, please click [here](#).

IRS Schedule UTP - Beta Report Mon Nov 22, 2010
The final version of the new IRS Schedule UTP was released at the end of September and the next version of the UTP App (v4.2) will have a report to satisfy the requirements of this form with the data which is already tracked in the system. In order to ensure the report meets your needs, a beta version of the report is now available by clicking [here](#). Please review the report and the final IRS Schedule UTP form and provide any feedback you may have to [Product Management](#). Thank you - your feedback is vital to ensuring this report will make your life easier in 2011.

Schedule UTP Report - Beta Version

**Schedule UTP Report (Local)
Dataset 2011 (2011 FY), Domestic SubConsolidation
Fed + All States (Net of Benefit)**

	Unit	UTP Info	Timing Codes	Maximum Tax Adjustment	Year of Tax Position
Uncertain Tax Positions For the Current Tax Year					
	D2000	P1000: Meals & Entertainment: FL	P	200,000	
	D1000	TA1000: Foreign Tax Credit: MA	P	654,000	
Uncertain Tax Positions For the Prior Tax Years					
	D1000	T1000: Bad Debt Reserve: NY	T	120,000	2010
	D2000	T1000: Bad Debt Reserve: FED	T	306,250	2010
	D2000	TA1000: Foreign Tax Credit: CA	P	750,000	2010
	D1000	P1000: Meals & Entertainment: FED	P	350,000	2010

Details

Splits positions between Current Year and Prior Years

Timing Codes: P for Perms and Tax Adjs/ T for Temps

Max Tax Adjustment Calc:

Perms & Temps: [AIQ * AIQ Current Tax Rate * -1] for FED and State

Tax Adjs: [AIQ * -1] for FED and State

Year of Tax Position: Year Issue Arose (ONLY for Prior Year Positions)

Positions should only appear on report if Year Issue Arose >=2010

Defaulted to 2010, but can be changed (system/client level parameter).

Each position which satisfies Year Issue Arose criteria will be listed out on report

UNCERTAIN TAX POSITION DISCLOSURE STATEMENTS

REQUIRED DISCLOSURES FOR ASC 740-10-50 (FORMERLY FIN 48)

CLASSIFICATION OF INTEREST AND PENALTIES

Annual Disclosure

- Discloses the policy on classification of interest and penalties.
- Above or Below the Line.

Solution in UTP App

- Report views showing the effect of classification:
- Below the Line: All or Interest + Penalties.
- Above the Line: Above the Line or Above the Line - Interest Only.

TABULAR PAYABLE ROLLFORWARD - ASC 740-10-50-15 (A) = ¶ 21(A)

Annual Disclosure

- Tabular Rollforward of unrecognized tax benefits (UTBs) at the beginning and end of the period.

SOLUTION IN UTP APP

- Tabular Payable Rollforward report using the Gross/Benefit Option = Gross view.
- Can be viewed Above or Below the Line.

EFFECT OF ISSUES ON THE EFFECTIVE TAX RATE - ASC 740-10-50-15 (B) = ¶ 21(B)

Annual Disclosure

- Total amount of UTBs that, if recognized, would affect the effective tax rate.

Solution in UTP App & ONESOURCE Tax Provision

- Uncertain Journal Entry Report - "Change" column for the Current and Deferred Provision OR the "Total Impact to Effective Tax Rate" column in the Uncertain Expense report.
- Export these amounts to ONESOURCE Tax Provision to view the effect on the

overall effective tax rate.

INTEREST AND PENALTIES - ASC 740-10-50-15 (C) = ¶ 21(C)

Annual Disclosure

- Total amount of interest and penalties recognized in the income statement and balance sheet.

Solution in UTP App

- Uncertain Payable Report using the Show = interest + penalties view.

ISSUES EXPECTED TO SIGNIFICANTLY CHANGE IN 12 MONTHS - ASC 740-10-50-15 (D) = ¶ 21(D)

Annual Disclosure

- Positions in which it is reasonably possible that the total amounts of the UTBs will significantly increase or decrease within one year of the reporting date.

Solution in UTP App

- Contingencies Table with additional analysis by the user to determine the nature of the uncertainty, the nature of events that would cause a change, and the estimate of range of change.
- You can label items which are expected to change significantly in 12 months and filter them in the Contingencies Table or Main reports to view the total impact.

YEARS WITH ISSUES REMAINING OPEN BY JURISDICTION - ASC 740-10-50-15 (E) = ¶ 21(E)

Annual Disclosure

- Description of tax years that remain subject to examination by major jurisdiction.

Solution in UTP App

- UTP Open Years and Jurisdiction report.

REPORT FOOTNOTES

Nine of the main reports now contain a Report Footnote section that allows you to complete your entire disclosure in one place. Report Footnotes are dataset/unit specific and do not roll over at this time. If you print a report that contains a footnote to PDF, the footnote prints on the page after the report.

TO ADD A REPORT FOOTNOTE:

1. Select the Report Footnote **check box**.
2. Type your message.
3. Click **Save Footnote**.

TO EDIT A REPORT FOOTNOTE:

1. Select the Report Footnote **check box**.
2. Make your changes.
3. Click **Save Footnote**.

TO DELETE A REPORT FOOTNOTE:

1. Delete the text in the Report Footnote box. The Using 0 of 4,000 characters message displays under the Report Footnote box.

2. Click **Save Footnote**.
3. When asked, "Are you sure you want to delete this footnote?", click **OK**.

INTERIM REPORTING AND Uncertain Tax Positions

This section discusses the best practices for Interim Reporting and Uncertain Tax Positions.

BEST PRACTICE

DATASET STRUCTURE

- Quarterly datasets are the recommended dataset structure for Interim Reporting requirements. This allows each quarter of discrete activity to be isolated.
- To view your entire year (or year-to-date) of UTP activity, use the [Dataset Merge](#) functionality.

INTEREST AS PART OF THE EFFECTIVE TAX RATE

If you view interest as part of your Effective Tax Rate, rather than a discrete item, you can use the Above the Line - Interest Only option on reports to arrive at the total discrete impact of your UTP items.

CORPORATE EDITION INTERIM TAB

If you view all UTP activity as discrete, you can use the Export Numbers to OTP feature to extract your data from the UTP App. Import this file into the Actual section of the Interim tab for the appropriate time period.

TERMINOLOGY

AS FILED BASIS

The position as it was or as it is expected to be on a tax return.

CHANGE IN JUDGMENT/RETURN TO PROVISION ADJUSTMENT

A previously provided UTP item can change in future periods. Items often need to be adjusted if there is an announcement of a change in statutory rate or a legislation release, or after the return to provision adjustments are finalized for a year.

CURRENCY TRANSLATION ADJUSTMENT (CTA)

The interplay of the Weighted Average and Spot rates may require that a currency translation adjustment be posted to the account for the difference in the rates.

DEFERRED BENEFIT

The Tax and Interest benefit is a component of the Deferred Expense and Deferred Tax Assets, rather than the Current Expense and Current Payable.

EXPIRATION OF STATUTE

Once the Statute of Limitations on the issue expires and the position is determined to be unavailable for audit, the position no longer needs to be provided for under UTP.

FINANCIAL BASIS

The combination of the As Filed Basis positions and the Uncertain Tax Positions, ensuring that all issues are fully accrued for in the payable account.

FULL SETTLEMENT

When an issue has gone through the auditing process and a settlement is reached, the amount of the settlement is recorded. Any remaining balances are considered no longer necessary.

HIGHLY CERTAIN TAX POSITIONS

Tax positions for which the law is clear and unambiguous as to the deduction that would be sustained. However, the timing of the item might leave room for interpretation. Highly certain positions are considered to be 100% probable for recognition purposes.

HOT INTEREST

Underpayments of over \$100,000 are subject to a hot interest rate that is 2% higher than the normal underpayment rate.

INTEREST AND PENALTIES

Accrual for the potential exposure of interest and penalties for an Uncertain Tax Position. An accounting policy election determines whether the expense for the interest and penalties should be treated as an interest or penalties expense (above the line) or whether both should be treated as income tax expense (below the line).

MEASUREMENT (UNCERTAIN TAX POSITIONS STEP 2)

Once a tax position is determined to be recognized from Step 1, the appropriate amount is

determined using a probability analysis.

NO LONGER UNCERTAIN

A determination that you no longer need to provide for a tax position on a UTP basis because the position is no longer uncertain.

OVERPAYMENT

C Corporations that have refunds in excess of \$10,000 are subject to GATT refund rates. The GATT refund rate applies to the portion of the refund in excess of \$10,000.

PARTIAL SETTLEMENT

When an issue has gone through the auditing process and a settlement is reached on a portion of a position, the amount of the settlement is recorded and the remaining balance continues to be uncertain.

PROBABILITY ANALYSIS

Analysis on all non-highly certain issues (e.g., permanent differences and tax adjustments) to quantify the amount that is not expected to be sustained if the position was lost on audit.

RECOGNITION (UNCERTAIN TAX POSITIONS STEP 1)

Identification of potential tax positions that are not expected to be provided for on the return/provision. Once identified, the tax position is subject to the more likely than not threshold standard. Positions with a greater than 50% likelihood of being sustained under audit should then move to the second step of Uncertain Tax Positions: Measurement.

TAX POSITION

Income or expense item, for which the book treatment differs from treatment by the taxing authorities.

UNCERTAIN TAX POSITION (UTP)

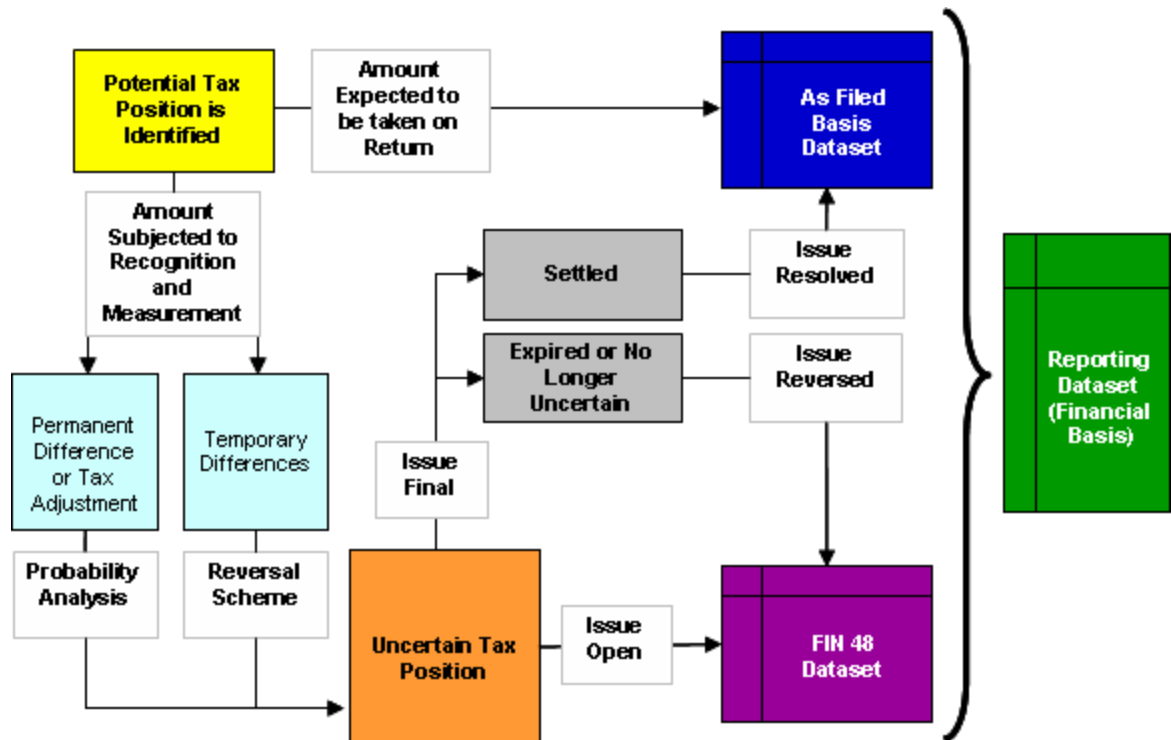
The difference between the position taken, or expected to be taken, on a tax return and the potential amount that is expected to be sustained after audit or through litigation.

UNCERTAIN TAX POSITIONS BASIS

The additional exposure on potential audit issues or the UTP that would exceed the amount provided on an As Filed Basis.

UNCERTAIN TAX PROVISION

Here is an overview of how the Uncertain Tax Positions and the Tax Provision interact:



“As Filed” (Provision) Data

The As Filed Basis datasets should be populated with the provision information that is expected to be ultimately reported on a tax return:

- Pre-tax book income
- Current and deferred tax rates
- Permanent differences
- Temporary differences
- After tax temporary differences
- Tax adjustments
- State information

Uncertain Tax Positions Data

UTP datasets should be populated with the effect of the uncertain tax positions populated in the UTP App. UTP amounts are entered on an after-tax basis for both federal and state.

ONESOURCE TAX PROVISION

Typically, a summary approach is used when viewing your UTP information in ONESOURCE Tax Provision. There are two different options you can use to migrate your UTP information from the UTP App to ONESOURCE Tax Provision:

- [Manual approach](#)
- [Export approach](#)

MANUAL APPROACH

In the UTP App, go to the Uncertain Journal Entry report and record the following amounts from the Change column (Be sure to select the correct show option based on your treatment of interest and penalties.):

FEDERAL

- Payable
- P/L: Provision for Current Income Taxes
- B/S: Non-Cash Offset
- EQ: Equity Offset
- Deferred
- P/L: Provision for Deferred Income Taxes
- B/S: Non-Cash Offset
- EQ: Equity Offset

STATES

- Payable
- P/L: Provision for Current Income Taxes
- B/S: Non-Cash Offset
- EQ: Equity Offset
- Deferred
- P/L: Provision for Deferred Income Taxes
- B/S: Non-Cash Offset
- EQ: Equity Offset

In ONESOURCE Tax Provision, in your Provision dataset or a copy of your Provision dataset, create line items for the following amounts to determine the impact of your UTPs on your provision and your effective tax rate:

PROVISION FOR CURRENT TAX AMOUNTS

- Non-Cash Federal Tax Adjustment (NC_)
- Non-Cash State Tax Adjustment (NC_)

PROVISION FOR DEFERRED TAX AMOUNTS

- Federal After Tax Temporary Difference – Deferred Only Adjustment
- State After Tax Temporary Difference – Deferred Only Adjustment

NON-CASH OFFSET AND EQUITY OFFSET AMOUNTS

- Federal After Tax Temporary Difference - Balance Sheet Only Adjustments
- State After Tax Temporary Difference - Balance Sheet Only Adjustments

EXPORT APPROACH

IN THE UTP APP:

1. [Export](#) Summary Categories and Numbers for the dataset you are working with. The Numbers export ties directly back to the Uncertain Journal Entry report. Choose whether you'd like to export benefit on the Current or Deferred side.
2. Import Summary Categories into ONESOURCE Tax Provision.
3. Import Summary Numbers into ONESOURCE Tax Provision The dataset into which you import this data depends on your process for UTP. You may be using your Provision dataset, a copy of your Provision dataset, or a dataset designated specifically for your UTP items.

Note: If you are using a dataset designated specifically for your UTP items, create a Reporting dataset containing your Provision dataset and your UTP dataset.

4. View your Federal and State Tax Provision reports, the Effective Tax report, and the Deferred Balances report to see the effect of UTP on your provision.

FREQUENTLY ASKED QUESTIONS

GENERAL USAGE

1. What do I do if I'm trying to add a new position and the Uncertain Tax Position drop-down keeps displaying Loading?

You have probably not assigned your categories to the current unit. See [Unit-Component Assignments](#).

2. When I click Dataset Merge, I get the message: "The current dataset is not a member of any reporting datasets eligible for merging."

There are two reasons you may receive this error message:

- You may not have created a sequential reporting dataset, which is required for the dataset merge. Refer to the instructions on the bottom of the [Quick Links](#) page for more information.
- If you have already created a sequential reporting dataset and you are receiving this message, the current dataset is not a member of the reporting dataset. Click Settings, select a dataset that is part of the reporting dataset, and click Save.

3. Some of the positions on my reports display without an Item Description and I can't delete them. What happened?

A user deleted one or more categories (permanent, temporary, tax adjustment) that were associated with a UTP. Please contact [Support](#) to have this issue resolved. (Deleting categories which are in use is not possible when using the Administration Center: Components to manage your categories, instead of the Provision side.)

4. How do I enter a Partial Settlement?

Built-in functionality for [Partial Settlements](#) is now available. For information on the new Settlement workflow, refer to the UTP App Settlement Guide located on the My UTP page of the UTP App under UTP Guides. The guide should be reviewed before attempting to settle positions using the workflow. If a mistake is made, you are able to Undo Settlements (Full or Partial) in the dataset in which they are first settled.

5. Where can I get a breakdown of the interest calculation by year? (This only applies when using TimeValue TaxInterest to calculate interest.)

The [Interest and Penalties schedule](#) breaks down the interest calculation by quarter. You can export this schedule to Excel and modify it for the breakdown you want. You will need to Convert

Text to Columns to isolate the interest amount:

1. Select the **rows** in which the interest information is.
2. Remove the **Merge** and **Center** option.
3. Select the interest information.
4. Click **Data** > Text to Columns.
5. Select **Delimited** and click **Next**.
6. Select **Space** and click **Finish**.

6. What do I do if I made a final modification (EXP or NLU) on a position by mistake?

A new dataset needs to be created to fix the position(s). If you have already made several changes in the current dataset, you can:

1. Export the current dataset (Export UTP Items) and save the file.
2. Re-roll the previous dataset to a new dataset.
3. Make necessary modifications to the exported file (change the incorrectly modified position(s)).
4. Import the file into the new dataset you created.

7. Which states/provinces do not have their own rate tables?

States/Provinces without their own rate tables default to Federal/Canada/United Kingdom. For a complete list, refer to [State and International Positions](#).

IMPORT

1. If I make a change to one of the first seven columns of data (columns A through G) and import it into the UTP App, a new position is added.

How come?

- Making a change to one of the first 7 columns creates a new position because you are changing one of the defining characteristics of the position. If you wish to create a duplicate position (same code, jurisdiction, year), refer to the [Import Tips](#) section.

2. Can custom interest tables be imported into the UTP App?

- The ability to import custom interest tables is now available. For more information,

refer to the Import Template Guide (slides 14-15), which is located on the My UTP page of the UTP App under UTP Guides.

3. Can settlements (full or partial) be imported into the UTP App?
 - No. The workflow must be used to enter full and partial settlements.

TECHNICAL

1. What is the preferred browser for using the UTP App?
 - It is highly recommended that you use Mozilla Firefox 3 (or download the [Desktop App](#)). Internet Explorer 7.0 is also a supported option.
2. What do I need to do to get the latest version of the UTP App?
 - If you log in to the ONESOURCE platform to access the UTP Application, you will have the latest version. If this is not how you access the UTP Application, please contact your Administrator for information on your update schedule.